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APPENDIX II

2005

ALBERTA

**LINEAR PROPERTY ASSESSMENT
MINISTER'S GUIDELINES**

ALBERTA MUNICIPAL AFFAIRS

The logo for the Government of Alberta, featuring the word "Alberta" in a stylized, bold, sans-serif font. The letter "A" is unique, with a diagonal stroke that extends upwards and to the right, forming a shape reminiscent of a stylized mountain or a compass needle.



ALBERTA

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ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Medicine Hat*

MINISTERIAL ORDER NO. L:158/05

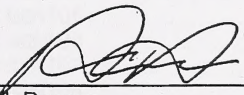
I, Rob Renner, Minister of Municipal Affairs, pursuant to sections 4(2), 7(2), 8(2), and 9(2) of the Matters Relating to Assessment and Taxation Regulation (AR 220/2004) make the following order:

- The 2005 Alberta Farm Land Assessment Minister's Guidelines,
- The 2005 Alberta Linear Property Assessment Minister's Guidelines,
- The 2005 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2005 Alberta Railway Assessment Minister's Guidelines, and
- The 2005 Construction Cost Reporting Guide,

as set out in the attached consolidated document, are established and become effective for the 2006 and subsequent taxation years.

This Ministerial Order rescinds Ministerial Order No. L:010/05 upon this Ministerial Order coming into force and effect.

Dated at Edmonton, Alberta, this 19 day of December, 2005.


Rob Renner
Minister of Municipal Affairs





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1.000 DEFINITIONS AND EXPLANATORY NOTES

1.001 DEFINITIONS

In the *2005 Alberta Linear Property Assessment Minister's Guidelines*

- (a) **Act** means the *Municipal Government Act* (RSA 2000 Ch. M-26);
- (b) **assessment classification code (ACC)** means the components of linear property as determined by the *2005 Alberta Linear Property Assessment Minister's Guidelines*;
- (c) **assessment year** has the meaning given to it in the regulation;
- (d) **assessment year modifier (AYM)** means the factor that adjusts the base cost of the linear property to the assessment year cost;
- (e) **assessor** has the meaning given to it in the *Act*;
- (f) **base cost** means the value resulting from the formula shown in Schedule A of the *2005 Alberta Linear Property Assessment Minister's Guidelines*;
- (g) **Construction Cost Reporting Guide (CCRG)** refers to Appendix V;
- (h) **cost factor (cf)** means a factor that adjusts more current costs back to the base cost;
- (i) **depreciation** is the Schedule C and D factors as determined from the *2005 Alberta Linear Property Assessment Minister's Guidelines*;
- (j) **electric power systems** has the meaning given to it in the *Act* section 284(1)(k)(i) and (i.1);
- (k) **EUB** means the Alberta Energy and Utilities Board;
- (l) **included cost (ic)** means the value of linear property calculated in accordance with the *2005 Construction Cost Reporting Guide*, prior to adjustment by the **cost factor**;
- (m) **linear property** has the meaning given to it in the *Act* section 284(1)(k);
- (n) **operator** has the meaning given to it in the *Act* section 284(1)(p);
- (o) **pipelines** has the meaning given to it in the *Act* section 284(1)(k)(iii);
- (p) **regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004), as amended;
- (q) **request for information (RFI)** means the report referred to in section 292(3), and the information requested by the assessor pursuant to sections 294(1) and 295(1) of the *Act*;
- (r) **telecommunications systems** has the meaning given to it in the *Act* section 284(1)(k)(ii);
- (s) **year built** is the year in which the linear property meets the conditions in section 291(2)(a) of the *Act*.

1.002 PROCESS FOR CALCULATING LINEAR PROPERTY ASSESSMENTS

- (a) Pursuant to section 8(2) of the Regulation, the process for calculating electric power systems linear property assessments is found in section 2.000 of the *2005 Alberta Linear Property Assessment Minister's Guidelines*.
- (b) Pursuant to section 8(2) of the Regulation, the process for calculating telecommunications systems linear property assessments is found in section 3.000 of the *2005 Alberta Linear Property Assessment Minister's Guidelines*.
- (c) Pursuant to section 8(2) of the Regulation, the process for calculating pipeline linear property assessments is found in section 4.000 of the *2005 Alberta Linear Property Assessment Minister's Guidelines*.

1.003 DESCRIPTION OF THE SCHEDULES

- (a) **Schedule A** – provides the process for determining base cost. Schedule A values are rounded to the nearest \$1 and have a minimum base cost of \$1.
- (b) **Schedule B** – lists the assessment year modifiers. Schedule B factors are specified to three significant digits.
- (c) **Schedule C** – provides the process for determining depreciation or lists the depreciation factor allowed by the *2005 Alberta Linear Property Assessment Minister's Guidelines*. Schedule C factors are specified to three significant digits. **The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.**
- (d) **Schedule D** – provides the process for determining additional depreciation or lists the additional depreciation factor allowed by the *2005 Alberta Linear Property Assessment Minister's Guidelines*. Schedule D factors are specified to three significant digits. **The additional depreciation for linear property described in Schedule D is exhaustive. No additional depreciation is allowed.**

1.004 ROUNDING

The final assessment for linear property is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

1.005 MINISTERIAL PRESCRIPTION

For the purposes of these Guidelines, it is hereby prescribed that the cost of all computer software, including both basic software and applications software, intended for or used in connection with the monitoring, control or operation of any linear property shall be included in the base cost of the property.

2.000 ELECTRIC POWER SYSTEMS

2.001 DEFINITIONS

In section 2.000, the following definitions apply:

- (a) **chronological age** is the assessment year minus the year built or the assessment year minus the effective year built.
- (b) **effective year built** refers to the estimated vintage of generation plant and substation components (and no other property types), based on their present condition, design features and engineering factors.

2.002 DESCRIPTION OF THE RATES FOR ASSESSMENT CLASSIFICATION CODES (ACCS) FOUND IN TABLE 2.1

- (a) The rates for Assessment Classification Codes (ACCs) beginning with EDS are comprised of all included costs of components necessary for the distribution of electric power.
- (b) The rates for ESL10 are comprised of all included costs of components necessary for a typical street lighting service.
- (c) The rates for ACCs beginning with EFS are comprised of all included costs of components necessary for a typical oil and gas field service.
- (d) The rates for ACCs beginning with ET are comprised of all included costs of components necessary for the transmission of electric power.

2.003 DEPRECIATION (SCHEDULE D FACTORS) FOR ACCS BEGINNING WITH SST AND GEN

- (a) For ACC SST10, the assessor may adjust for additional depreciation (Schedule D) only on a case by case basis. Acceptable evidence of loss must be provided and documented by the operator.
- (b) For ACCs beginning with GEN, the assessor may adjust for additional depreciation (Schedule D), only on a case by case basis. Acceptable evidence of loss must be provided and documented by the operator.
- (c) The additional depreciation for linear property described in Schedule D is exhaustive. No additional depreciation is allowed.

2.004 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY ELECTRIC POWER SYSTEMS

The assessment of linear property electric power systems is calculated by using the following process:

- (a) Locate the ACC determined from section 2.004 in Table 2.1.
- (b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest \$1. The minimum base cost is \$1.
- (c) Determine the Schedule B factor using the prescribed value in Table 2.1.
- (d) Determine the Schedule C factor using the prescribed value in Table 2.1.
- (e) The assessor may allow additional depreciation (Schedule D) on a case-by-case basis and only if the operator provides acceptable evidence to the assessor.
- (f) Calculate the assessment of linear property by multiplying together the values of Schedules A, B, C, and D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

2.005

ELECTRIC POWER SYSTEMS – SCHEDULES C AND D

- (a) The depreciation factors prescribed in Schedule C for electric power systems are exhaustive. No additional depreciation is allowed except as specified in Schedule D.
- (b) The Schedule C depreciation tables for ACCs beginning with GEN reflect all physical, all functional, all economic and net salvage considerations. Schedule D depreciation for ACCs beginning with GEN is only allowed for circumstances not considered in Schedule C. Given the all inclusive nature of the Schedule C depreciation factors for ACCs beginning with GEN, Schedule D depreciation is limited to highly unusual site-specific circumstances such as catastrophic failure.

TABLE 2.1 CALCULATION PROCESS FOR ELECTRIC POWER SYSTEMS ACCS**Notes:**

- (a) All cost factors (cf) referred to in Table 2.1 are found in Table 2.2 using year built.
- (b) For ACCs beginning with EDS, n^* equals the quantity of customer hookups as of October 31 of the assessment year.
- (c) For ACCs beginning with ESL, n^* equals the number of poles as of October 31 of the assessment year.
- (d) For ACCs beginning with EFS, n^* equals the quantity of customer hookups as of October 31 of the assessment year.
- (e) For ACCs beginning with ET, n^* equals the length in metre(s).
- (f) **For the ACC SST10 and ACCs beginning with GEN, the assessor may allow additional depreciation (Schedule D) only on a case-by-case basis and only if the operator provides acceptable evidence.

ACC	ACC Description	Schedule			
		A	B	C	D
EDS10	Below 57 kVA or below 51 kW	$700 \times n^*$	1.202	0.750	1.000
EDS20	57-84 kVA or 51-76 kW	$1\,500 \times n^*$	1.202	0.750	1.000
EDS30	85-150 kVA or 77-135 kW	$9\,000 \times n^*$	1.202	0.750	1.000
EDS40	151-300 kVA or 136-270 kW	$13\,000 \times n^*$	1.202	0.750	1.000
EDS50	301-600 kVA or 271-540 kW	$24\,000 \times n^*$	1.202	0.750	1.000
EDS60	601-1 500 kVA or 541-1 350 kW	$45\,000 \times n^*$	1.202	0.750	1.000
EDS70	1 501-4 000 kVA or 1 351-3 600 kW	$65\,000 \times n^*$	1.202	0.750	1.000
EDS80	Greater than 4 000 kVA or greater than 3 600 kW	$105\,000 \times n^*$	1.202	0.750	1.000
ESL10	Street lighting-all types and sizes	$800 \times n^*$	1.202	0.750	1.000
EFS10	Oil and gas service	$7\,950 \times n^*$	1.202	0.750	1.000
ET10	Single circuit—below 76 kV	$30.00 \times n^*$	1.202	0.750	1.000
ET20	Single circuit—76 to 150 kV	$35.50 \times n^*$	1.202	0.750	1.000
ET30	Single circuit—151 to 250 kV	$84.50 \times n^*$	1.202	0.750	1.000
ET40	Single circuit—251 to 500 kV	$198.00 \times n^*$	1.202	0.750	1.000
ET50	Double circuit—60 to 75 kV	$19.00 \times n^*$	1.202	0.750	1.000
ET60	Double circuit—76 to 150 kV	$23.00 \times n^*$	1.202	0.750	1.000
ET70	Double circuit—greater than 150 kV	$34.00 \times n^*$	1.202	0.750	1.000
CDIE10	Conduit-Pipe	$ic \times cf$	1.202	0.750	1.000

TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
CDIE20	Conduit-Structures (manhole, etc)	$ic \times cf$	1.202	0.750	1.000
CDIE9000	Conduit-Unclassified conduit	$ic \times cf$	1.202	0.750	1.000
SST10	All substations	$ic \times cf$	1.202	Table 2.3	1.000**
GEN100	Barrier	$ic \times cf$	1.202	Table 2.4	1.000**
GEN101	Battle River #3 & #4	$ic \times cf$	1.202	Table 2.5	1.000**
GEN102	Battle River #5	$ic \times cf$	1.202	Table 2.6	1.000**
GEN103	Bearspaw	$ic \times cf$	1.202	Table 2.7	1.000**
GEN104	Bighorn	$ic \times cf$	1.202	Table 2.8	1.000**
GEN105	Brazeau	$ic \times cf$	1.202	Table 2.9	1.000**
GEN106	Cascade	$ic \times cf$	1.202	Table 2.10	1.000**
GEN107	Clover Bar	$ic \times cf$	1.202	Table 2.11	1.000**
GEN108	Genesee	$ic \times cf$	1.202	Table 2.12	1.000**
GEN109	Ghost	$ic \times cf$	1.202	Table 2.13	1.000**
GEN110	Horseshoe	$ic \times cf$	1.202	Table 2.14	1.000**
GEN111	HR Milner	$ic \times cf$	1.202	Table 2.15	1.000**
GEN112	Interlakes	$ic \times cf$	1.202	Table 2.16	1.000**
GEN113	Jasper Astoria	$ic \times cf$	1.202	Table 2.17	1.000**
GEN114	Kananaskis	$ic \times cf$	1.202	Table 2.18	1.000**
GEN115	Keephills	$ic \times cf$	1.202	Table 2.19	1.000**
GEN116	Pocaterra	$ic \times cf$	1.202	Table 2.20	1.000**
GEN117	Rundle	$ic \times cf$	1.202	Table 2.21	1.000**
GEN118	Sheerness #1	$ic \times cf$	1.202	Table 2.22	1.000**
GEN119	Sheerness #2	$ic \times cf$	1.202	Table 2.23	1.000**
GEN120	Sundance	$ic \times cf$	1.202	Table 2.24	1.000**
GEN121	Spray	$ic \times cf$	1.202	Table 2.25	1.000**
GEN122	Three Sisters	$ic \times cf$	1.202	Table 2.26	1.000**
GEN123	Wabamun Other	$ic \times cf$	1.202	Table 2.30 Column 40	1.000**
GEN124	Wabamun 4 (Tau)	$ic \times cf$	1.202	Table 2.30 Column 38	1.000**
GEN125	Poplar Creek –All Units (Tau)	$ic \times cf$	1.202	Table 2.29 Column 26	1.000**
GEN126	Rossdale Power Plant (All Units)	$ic \times cf$	1.202	Table 2.29 Column 35	1.000**
GEN127	City of Medicine Hat Unit 3r	$ic \times cf$	1.202	Table 2.28 Column 7	1.000**
GEN128	City of Medicine Hat Unit 8 And 9	$ic \times cf$	1.202	Table 2.28 Column 26	1.000**
GEN129	City of Medicine Hat Unit 10 And 11	$ic \times cf$	1.202	Table 2.28 Column 12	1.000**
GEN130	City of Medicine Hat Unit 12	$ic \times cf$	1.202	Table 2.28 Column 9	1.000**
GEN131	City of Medicine Hat Unit 14	$ic \times cf$	1.202	Table 2.28 Column 2	1.000**

TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
GEN132	Jasper Palisades Plant (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 30	1.000**
GEN133	Chipewyan Lake (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 19	1.000**
GEN134	Fort Chipewyan Plant (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 30	1.000**
GEN135	Fox Lake Plant (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 16	1.000**
GEN136	Garden Creek Plant (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 19	1.000**
GEN137	Indian Cabins (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 30	1.000**
GEN138	Narrows Point Plant (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 20	1.000**
GEN139	Peace Point Plant (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 30	1.000**
GEN140	Steen River Plant (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 30	1.000**
GEN141	Chevron Chinchaga Plant #1 (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 20	1.000**
GEN142	Chevron Chinchaga Plant #2 (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 8	1.000**
GEN143	Little Horse Plant (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 8	1.000**
GEN144	Stowe Creek (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 20	1.000**
GEN145	Grande Prairie Microwave Site (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 27	1.000**
GEN146	Simonett Microwave Site (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 11	1.000**
GEN147	947d Algar (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 30	1.000**
GEN148	973 Flat Top Mountain (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 30	1.000**
GEN149	972 Foggy Mountain (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 30	1.000**
GEN150	974 Touchwood (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 27	1.000**
GEN151	996 Fawcett River (ATCO Electric)	$ic \times cf$	1.202	Table 2.28 Column 3	1.000**
GEN152	Joffre Cogen Plant (ATCO Power)	$ic \times cf$	1.202	Table 2.30 Column 5	1.000**
GEN153	Oldman River Hydro Power Plant (ATCO Power)	$ic \times cf$	1.202	Table 2.28 Column 3	1.000**
GEN154	Poplar Hills Power Plant (ATCO Power)	$ic \times cf$	1.202	Table 2.28 Column 7	1.000**
GEN155	Valleyview Generating Station (ATCO Power)	$ic \times cf$	1.202	Table 2.28 Column 4	1.000**

TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
GEN156	Rainbow Lake 1 (ATCO Power 2000 Ltd.)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN157	Rainbow Lake 2 (ATCO Power 2000 Ltd.)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN158	Rainbow Lake 3 (ATCO Power 2000 Ltd.)	<i>ic × cf</i>	1.202	Table 2.28 Column 12	1.000**
GEN159	Rainbow Lake 4 (ATCO Power)	<i>ic × cf</i>	1.202	Table 2.28 Column 6	1.000**
GEN160	Rainbow Lake 5 (ATCO Power)	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
GEN161	Sturgeon Power Plant Units 1 and 2 (ATCO Power 200 Ltd.)	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN162	Scotford Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.29 Column 4	1.000**
GEN163	Redwater Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
GEN164	Carsland Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.28 Column 3	1.000**
GEN165	Primrose Cogeneration Facility (CNRL)	<i>ic × cf</i>	1.202	Table 2.28 Column 7	1.000**
GEN166	Fort Saskatchewan Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.28 Column 6	1.000**
GEN167	Balzac Power Station	<i>ic × cf</i>	1.202	Table 2.28 Column 3	1.000**
GEN168	Cavalier Power Station	<i>ic × cf</i>	1.202	Table 2.28 Column 4	1.000**
GEN169	Syncrude Canada Ltd (1976–25mw Gas Turbine)	<i>ic × cf</i>	1.202	Table 2.28 Column 29	1.000**
GEN170	Syncrude Canada Ltd (1976–50mw Steam Turbine)	<i>ic × cf</i>	1.202	Table 2.29 Column 29	1.000**
GEN171	Syncrude Canada Ltd (1976–69mw Steam Turbine)	<i>ic × cf</i>	1.202	Table 2.29 Column 29	1.000**
GEN172	Syncrude Canada Ltd (2000–80mw Gas Turbine)	<i>ic × cf</i>	1.202	Table 2.29 Column 5	1.000**
GEN173	Suncor–Tg#1 and Tg#2	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**
GEN174	Weldwood Pulp Mill–Unit 1	<i>ic × cf</i>	1.202	Table 2.28 Column 16	1.000**
GEN175	Weldwood Pulp Mill–Unit 2	<i>ic × cf</i>	1.202	Table 2.28 Column 16	1.000**
GEN176	Alpac Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.28 Column 12	1.000**
GEN177	Diashowa Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.29 Column 15	1.000**
GEN178	Dow Chemical Canada Cogeneration Facility	<i>ic × cf</i>	1.202	Table 2.29 Column 26	1.000**
GEN179	Weyerhaeuser–Grande Prairie	<i>ic × cf</i>	1.202	Table 2.28 Column 30	1.000**

TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
GEN180	Rimbey Gas Plant Cogeneration Facility	$ic \times cf$	1.202	Table 2.28 Column 13	1.000**
GEN181	Bell River Hydroelectric Plant	$ic \times cf$	1.202	Table 2.28 Column 14	1.000**
GEN182	St. Mary Hydroelectric Plant	$ic \times cf$	1.202	Table 2.28 Column 13	1.000**
GEN183	Taylor Chute Hydroelectric Plant	$ic \times cf$	1.202	Table 2.28 Column 5	1.000**
GEN184	Raymond Reservoir Hydroelectric Plant	$ic \times cf$	1.202	Table 2.28 Column 11	1.000**
GEN185	Dickson Dam Hydroelectric Plant	$ic \times cf$	1.202	Table 2.28 Column 14	1.000**
GEN186	Chin Chute Hydroelectric Plant	$ic \times cf$	1.202	Table 2.28 Column 11	1.000**
GEN187	Waterton Hydroelectric Plant	$ic \times cf$	1.202	Table 2.28 Column 13	1.000**
GEN188	Muskeg River	$ic \times cf$	1.202	Table 2.29 Column 3	1.000**
GEN189	Bear Creek	$ic \times cf$	1.202	Table 2.29 Column 2	1.000**
GEN190	Calpine	$ic \times cf$	1.202	Table 2.30 Column 2	1.000**
GEN191	Scotford	$ic \times cf$	1.202	Table 2.29 Column 3	1.000**
GEN192	Mahkeses	$ic \times cf$	1.202	Table 2.29 Column 2	1.000**
GEN193	Foster Creek	$ic \times cf$	1.202	Table 2.28 Column 2	1.000**
GEN194	MacKay River	$ic \times cf$	1.202	Table 2.30 Column 2	1.000**
GEN195	Drywood	$ic \times cf$	1.202	Table 2.28 Column 5	1.000**
GEN196	City Of Medicine Hat Unit 5	$ic \times cf$	1.202	Table 2.28 Column 29	1.000**
GEN197	Westlock Peat Plant	$ic \times cf$	1.202	Table 2.28 Column 21	1.000**
GEN198	CanCarb Waste Heat Plant	$ic \times cf$	1.202	Table 2.28 Column 4	1.000**
GEN199	Elmworth Power Plant	$ic \times cf$	1.202	Table 2.28 Column 2	1.000**
GEN200	Wind Generation Facilities	$ic \times cf$	1.202	Table 2.27	1.000**
GEN201	Other Facilities Not Listed – Less Than or Equal to 1 Megawatt	$ic \times cf$	1.202	Table 2.27	1.000**
GEN202	Drayton Valley Waste Wood Plant	$ic \times cf$	1.202	Table 2.28 Column 30	1.000**
GEN203	EVI Power Generation	$ic \times cf$	1.202	Table 2.28 Column 30	1.000**
GEN204	Chin Chute Drops 4, 5 & 6	$ic \times cf$	1.202	Table 2.28 Column 1	1.000**
GEN205	Whitcourt Power Plant	$ic \times cf$	1.202	Table 2.28 Column 11	1.000**

TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
GEN206	Edson Cogeneration Plant (Talisman)	$ic \times cf$	1.202	Table 2.28 Column 1	1.000**
GEN207	Genesee 3	$ic \times cf$	1.202	Table 2.30 Column 1	1.000**
GEN208	Grande Prairie EcoPower Centre	$ic \times cf$	1.202	Table 2.28 Column 1	1.000**
GEN209	Highmark Power Plant	$ic \times cf$	1.202	Table 2.27	1.000**
GEN210	Gold Creek Generation Plant	$ic \times cf$	1.202	Table 2.28 Column 5	1.000**
GEN211	Gift Lake Generation Plant	$ic \times cf$	1.202	Table 2.28 Column 4	1.000**
GEN212	Iron Creek	$ic \times cf$	1.202	Table 2.27	1.000**
GEN213	Fort MacLeod	$ic \times cf$	1.202	Table 2.28 Column 4	1.000**
GEN214	Burdett	$ic \times cf$	1.202	Table 2.28 Column 4	1.000**
GEN215	Taber	$ic \times cf$	1.202	Table 2.28 Column 4	1.000**
GEN216	Coaldale	$ic \times cf$	1.202	Table 2.28 Column 4	1.000**
GEN217	Fletcher	$ic \times cf$	1.202	Table 2.28 Column 9	1.000**
GEN218	Medicine Hat Common	$ic \times cf$	1.202	Table 2.28 Column 5	1.000**
GEN219	PanCanadian Kneehill	$ic \times cf$	1.202	Table 2.28 Column 9	1.000**
GEN220	Buck Lake	$ic \times cf$		Table 2.28 Column 3	1.000**
GEN300	Other Facilities Not Listed—Greater Than 1 and Less Than or Equal to 50 Megawatt Units	$ic \times cf$	1.202	Table 2.28 Column 1	1.000**
GEN301	Other Facilities Not Listed—Greater Than 50 and Less Than or Equal to 100 Megawatt Units	$ic \times cf$	1.202	Table 2.29 Column 1	1.000**
GEN 302	Other Facilities Not Listed—Greater Than 100 Megawatt Units	$ic \times cf$	1.202	Table 2.30 Column 1	1.000**

TABLE 2.2 COST FACTORS FOR ELECTRIC POWER SYSTEM ACCS IN TABLE 2.1

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.28
1922	11.78	1953	6.12	1984	1.34
1923	11.48	1954	6.05	1985	1.30
1924	11.61	1955	6.00	1986	1.30
1925	11.79	1956	5.76	1987	1.26
1926	11.89	1957	5.56	1988	1.24
1927	11.90	1958	5.45	1989	1.18
1928	11.62	1959	5.39	1990	1.13
1929	11.18	1960	5.34	1991	1.07
1930	11.57	1961	5.30	1992	1.05
1931	12.46	1962	5.29	1993	1.03
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	1.00
1934	13.87	1965	4.86	1996	1.00
1935	13.73	1966	4.68	1997	0.99
1936	13.34	1967	4.29	1998	0.98
1937	12.49	1968	4.48	1999	0.97
1938	12.72	1969	4.39	2000	0.97
1939	12.60	1970	3.97	2001	0.97
1940	11.96	1971	3.82	2002	0.96
1941	10.91	1972	3.53	2003	0.95
1942	9.99	1973	3.31	2004	0.89
1943	9.77	1974	2.93	2005	0.83

TABLE 2.3 SCHEDULE C FACTORS FOR ACCs BEGINNING WITH SST

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	1.000	14	0.510	28	0.250
1	0.960	15	0.490	29	0.240
2	0.920	16	0.460	30	0.220
3	0.870	17	0.440	31	0.210
4	0.840	18	0.420	32	0.200
5	0.800	19	0.400	33	0.190
6	0.760	20	0.380	34	0.180
7	0.720	21	0.360	35	0.170
8	0.690	22	0.340	36	0.160
9	0.660	23	0.320	37	0.150
10	0.620	24	0.310	38	0.140
11	0.590	25	0.290	39	0.130
12	0.570	26	0.280	40	0.120
13	0.540	27	0.260	>40	0.120

TABLE 2.4 SCHEDULE C FACTORS FOR ACC GEN100

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	7	0.434	14	0.246
1	0.750	8	0.397	15	0.228
2	0.721	9	0.365	16	0.212
3	0.644	10	0.336	17	0.200
4	0.579	11	0.310	>17	0.200
5	0.523	12	0.287		
6	0.476	13	0.265		

TABLE 2.5 SCHEDULE C FACTORS FOR ACC GEN101

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	5	0.380	10	0.225
1	0.708	6	0.337	11	0.205
2	0.590	7	0.302	12	0.200
3	0.500	8	0.271	>12	0.200
4	0.433	9	0.247		

TABLE 2.6 SCHEDULE C FACTORS FOR ACC GEN102

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	16	0.456	32	0.273
1	0.750	17	0.440	33	0.265
2	0.750	18	0.425	34	0.257
3	0.750	19	0.410	35	0.251
4	0.750	20	0.395	36	0.241
5	0.729	21	0.384	37	0.236
6	0.693	22	0.372	38	0.228
7	0.661	23	0.358	39	0.224
8	0.631	24	0.347	40	0.218
9	0.603	25	0.336	41	0.211
10	0.578	26	0.327	42	0.206
11	0.554	27	0.316	43	0.201
12	0.531	28	0.306	44	0.200
13	0.511	29	0.297	>44	0.200
14	0.492	30	0.289		
15	0.473	31	0.279		

TABLE 2.7 SCHEDULE C FACTORS FOR ACC GEN103

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	9	0.471	18	0.307
1	0.750	10	0.445	19	0.295
2	0.750	11	0.422	20	0.284
3	0.750	12	0.401	21	0.274
4	0.657	13	0.382	22	0.264
5	0.609	14	0.365	23	0.255
6	0.568	15	0.348	24	0.247
7	0.532	16	0.334	25	0.200
8	0.500	17	0.320	>25	0.200

TABLE 2.8 SCHEDULE C FACTORS FOR ACC GEN104

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	16	0.583	32	0.399
1	0.750	17	0.567	33	0.386
2	0.750	18	0.553	34	0.368
3	0.750	19	0.539	35	0.349
4	0.750	20	0.525	36	0.331
5	0.750	21	0.512	37	0.313
6	0.750	22	0.500	38	0.294
7	0.750	23	0.488	39	0.276
8	0.737	24	0.477	40	0.258
9	0.714	25	0.466	41	0.239
10	0.692	26	0.455	42	0.221
11	0.671	27	0.445	43	0.203
12	0.652	28	0.435	44	0.200
13	0.633	29	0.426	>44	0.200
14	0.616	30	0.417		
15	0.599	31	0.408		

TABLE 2.9 SCHEDULE C FACTORS FOR ACC GEN105

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	14	0.491	28	0.289
1	0.750	15	0.472	29	0.279
2	0.750	16	0.453	30	0.269
3	0.750	17	0.435	31	0.260
4	0.750	18	0.419	32	0.251
5	0.750	19	0.403	33	0.242
6	0.703	20	0.388	34	0.234
7	0.670	21	0.373	35	0.226
8	0.639	22	0.359	36	0.218
9	0.610	23	0.346	37	0.211
10	0.583	24	0.334	38	0.204
11	0.558	25	0.322	39	0.200
12	0.535	26	0.310	>39	0.200
13	0.512	27	0.300		

TABLE 2.10 SCHEDULE C FACTORS FOR ACC GEN106

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	7	0.429	14	0.240
1	0.750	8	0.392	15	0.222
2	0.719	9	0.359	16	0.205
3	0.641	10	0.330	17	0.200
4	0.575	11	0.304	>17	0.200
5	0.519	12	0.280		
6	0.471	13	0.259		

TABLE 2.11 SCHEDULE C FACTORS FOR ACC GEN107

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	5	0.412	10	0.240
1	0.741	6	0.366	11	0.218
2	0.626	7	0.327	12	0.200
3	0.538	8	0.294	>12	0.200
4	0.469	9	0.265		

TABLE 2.12 SCHEDULE C FACTORS FOR ACC GEN108

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	17	0.529	34	0.326
1	0.750	18	0.514	35	0.314
2	0.750	19	0.499	36	0.306
3	0.750	20	0.484	37	0.295
4	0.750	21	0.471	38	0.289
5	0.750	22	0.456	39	0.279
6	0.750	23	0.444	40	0.270
7	0.737	24	0.431	41	0.260
8	0.711	25	0.419	42	0.252
9	0.686	26	0.408	43	0.244
10	0.662	27	0.397	44	0.236
11	0.641	28	0.384	45	0.228
12	0.619	29	0.376	46	0.222
13	0.601	30	0.364	47	0.215
14	0.580	31	0.354	48	0.204
15	0.563	32	0.344	49	0.200
16	0.546	33	0.334	>49	0.200

TABLE 2.13 SCHEDULE C FACTORS FOR ACC GEN109

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	12	0.390	24	0.246
1	0.750	13	0.372	25	0.239
2	0.750	14	0.356	26	0.232
3	0.696	15	0.340	27	0.225
4	0.640	16	0.327	28	0.219
5	0.593	17	0.314	29	0.213
6	0.552	18	0.302	30	0.208
7	0.516	19	0.291	31	0.203
8	0.485	20	0.281	32	0.200
9	0.457	21	0.271	>32	0.200
10	0.432	22	0.262		
11	0.410	23	0.254		

TABLE 2.14 SCHEDULE C FACTORS FOR ACC GEN110

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	6	0.431	12	0.226
1	0.750	7	0.385	13	0.203
2	0.698	8	0.346	14	0.200
3	0.614	9	0.311	>14	0.200
4	0.543	10	0.279		
5	0.483	11	0.251		

TABLE 2.15 SCHEDULE C FACTORS FOR ACC GEN111

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	6	0.421	12	0.230
1	0.750	7	0.379	13	0.208
2	0.684	8	0.341	14	0.200
3	0.600	9	0.308	>14	0.200
4	0.530	10	0.279		
5	0.472	11	0.253		

TABLE 2.16 SCHEDULE C FACTORS FOR ACC GEN112

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	5	0.479	10	0.274
1	0.750	6	0.426	11	0.245
2	0.695	7	0.381	12	0.220
3	0.611	8	0.341	13	0.200
4	0.539	9	0.305	>13	0.200

TABLE 2.17 SCHEDULE C FACTORS FOR ACC GEN113

Chronological Age	Schedule C Factor
0	0.200
1	0.200
>1	0.200

TABLE 2.18 SCHEDULE C FACTORS FOR ACC GEN114

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	8	0.433	16	0.259
1	0.750	9	0.403	17	0.245
2	0.738	10	0.376	18	0.232
3	0.665	11	0.351	19	0.220
4	0.604	12	0.329	20	0.209
5	0.552	13	0.309	21	0.200
6	0.507	14	0.291	>21	0.200
7	0.468	15	0.274		

TABLE 2.19 SCHEDULE C FACTORS FOR ACC GEN115

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	16	0.490	32	0.300
1	0.750	17	0.476	33	0.293
2	0.750	18	0.459	34	0.282
3	0.750	19	0.444	35	0.276
4	0.750	20	0.431	36	0.267
5	0.750	21	0.419	37	0.259
6	0.719	22	0.406	38	0.251
7	0.689	23	0.394	39	0.244
8	0.661	24	0.381	40	0.238
9	0.634	25	0.369	41	0.227
10	0.610	26	0.361	42	0.222
11	0.587	27	0.348	43	0.213
12	0.566	28	0.339	44	0.204
13	0.545	29	0.328	45	0.200
14	0.527	30	0.318	>45	0.200
15	0.508	31	0.309		

TABLE 2.20 SCHEDULE C FACTORS FOR ACC GEN116

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	7	0.429	14	0.240
1	0.750	8	0.392	15	0.222
2	0.719	9	0.359	16	0.205
3	0.641	10	0.330	17	0.200
4	0.575	11	0.304	>17	0.200
5	0.519	12	0.280		
6	0.471	13	0.259		

TABLE 2.21 SCHEDULE C FACTORS FOR ACC GEN117

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	4	0.492	8	0.274
1	0.750	5	0.426	9	0.235
2	0.664	6	0.368	10	0.200
3	0.571	7	0.318	>10	0.200

TABLE 2.22 SCHEDULE C FACTORS FOR ACC GEN118

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	23	0.451	46	0.277
1	0.750	24	0.440	47	0.271
2	0.750	25	0.430	48	0.266
3	0.750	26	0.419	49	0.261
4	0.750	27	0.411	50	0.256
5	0.750	28	0.401	51	0.252
6	0.750	29	0.392	52	0.248
7	0.727	30	0.384	53	0.245
8	0.701	31	0.374	54	0.242
9	0.677	32	0.367	55	0.234
10	0.654	33	0.358	56	0.232
11	0.633	34	0.350	57	0.230
12	0.612	35	0.345	58	0.223
13	0.594	36	0.338	59	0.222
14	0.576	37	0.332	60	0.215
15	0.559	38	0.322	61	0.215
16	0.543	39	0.317	62	0.208
17	0.528	40	0.312	63	0.202
18	0.514	41	0.308	64	0.202
19	0.500	42	0.300	65	0.200
20	0.487	43	0.292	>65	0.200
21	0.473	44	0.290		
22	0.462	45	0.283		

TABLE 2.23 SCHEDULE C FACTORS FOR ACC GEN119

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	22	0.465	44	0.292
1	0.750	23	0.454	45	0.285
2	0.750	24	0.443	46	0.279
3	0.750	25	0.433	47	0.273
4	0.750	26	0.422	48	0.268
5	0.750	27	0.414	49	0.263
6	0.750	28	0.404	50	0.258
7	0.729	29	0.395	51	0.254
8	0.704	30	0.387	52	0.250
9	0.679	31	0.377	53	0.247
10	0.656	32	0.370	54	0.238
11	0.635	33	0.361	55	0.236
12	0.615	34	0.353	56	0.234
13	0.597	35	0.348	57	0.226
14	0.578	36	0.341	58	0.224
15	0.562	37	0.334	59	0.217
16	0.546	38	0.325	60	0.216
17	0.531	39	0.319	61	0.210
18	0.517	40	0.314	62	0.203
19	0.503	41	0.306	63	0.203
20	0.490	42	0.302	64	0.200
21	0.478	43	0.295	>64	0.200

TABLE 2.24 SCHEDULE C FACTORS FOR ACC GEN120

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	14	0.471	28	0.287
1	0.750	15	0.453	29	0.278
2	0.750	16	0.437	30	0.269
3	0.750	17	0.419	31	0.262
4	0.750	18	0.404	32	0.252
5	0.713	19	0.390	33	0.244
6	0.676	20	0.376	34	0.239
7	0.642	21	0.364	35	0.229
8	0.612	22	0.351	36	0.222
9	0.584	23	0.340	37	0.217
10	0.558	24	0.327	38	0.208
11	0.534	25	0.319	39	0.200
12	0.512	26	0.306	>39	0.200
13	0.491	27	0.297		

TABLE 2.25 SCHEDULE C FACTORS FOR ACC GEN121

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	8	0.438	16	0.266
1	0.750	9	0.408	17	0.252
2	0.741	10	0.381	18	0.239
3	0.668	11	0.357	19	0.227
4	0.608	12	0.335	20	0.216
5	0.556	13	0.316	21	0.206
6	0.511	14	0.298	22	0.200
7	0.473	15	0.281	>22	0.200

TABLE 2.26 SCHEDULE C FACTORS FOR ACC GEN122

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	4	0.472	8	0.260
1	0.750	5	0.460	9	0.223
2	0.645	6	0.350	10	0.200
3	0.550	7	0.302	>10	0.200

TABLE 2.27 SCHEDULE C FACTORS FOR ACC GEN200 AND GEN201

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	9	0.636	18	0.330
1	0.750	10	0.598	19	0.303
2	0.750	11	0.560	20	0.277
3	0.750	12	0.524	21	0.252
4	0.750	13	0.489	22	0.228
5	0.750	14	0.455	23	0.206
6	0.750	15	0.421	24	0.200
7	0.717	16	0.389	>24	0.200
8	0.676	17	0.360		

TABLE 2.28 SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.1

Chronological Age	Column							
	1	2	3	4	5	6	7	8
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.733	0.733	0.730	0.728	0.725	0.723	0.719	0.715
8	0.696	0.695	0.693	0.691	0.689	0.686	0.682	0.678
9	0.660	0.659	0.657	0.655	0.653	0.650	0.647	0.643
10	0.624	0.623	0.622	0.620	0.618	0.615	0.612	0.608
11	0.588	0.588	0.587	0.585	0.583	0.581	0.578	0.575
12	0.553	0.552	0.552	0.551	0.550	0.547	0.545	0.542
13	0.519	0.519	0.519	0.517	0.516	0.515	0.512	0.509
14	0.486	0.486	0.485	0.485	0.483	0.482	0.480	0.479
15	0.453	0.453	0.453	0.453	0.451	0.451	0.450	0.447
16	0.422	0.422	0.422	0.420	0.420	0.420	0.419	0.417
17	0.390	0.390	0.390	0.390	0.390	0.390	0.388	0.387
18	0.361	0.361	0.361	0.361	0.361	0.361	0.359	0.359
19	0.333	0.333	0.333	0.333	0.333	0.330	0.330	0.330
20	0.303	0.303	0.303	0.303	0.303	0.303	0.303	0.303
21	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276
22	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
23	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
24	0.201	0.201	0.201	0.201	0.201	0.201	0.201	0.201
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.28 CONT.

Chronological Age	Column							
	9	10	11	12	13	14	15	16
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.744	0.733
6	0.748	0.742	0.736	0.728	0.720	0.710	0.700	0.688
7	0.710	0.703	0.697	0.689	0.680	0.670	0.660	0.647
8	0.672	0.667	0.660	0.653	0.644	0.634	0.622	0.610
9	0.637	0.632	0.625	0.618	0.608	0.599	0.587	0.575
10	0.603	0.598	0.591	0.584	0.576	0.565	0.554	0.541
11	0.570	0.565	0.559	0.552	0.544	0.533	0.523	0.510
12	0.538	0.533	0.527	0.521	0.513	0.504	0.493	0.481
13	0.506	0.502	0.497	0.490	0.483	0.475	0.464	0.453
14	0.476	0.471	0.467	0.461	0.455	0.446	0.437	0.425
15	0.445	0.442	0.437	0.432	0.426	0.419	0.410	0.400
16	0.415	0.412	0.408	0.405	0.398	0.393	0.384	0.374
17	0.387	0.383	0.381	0.377	0.372	0.367	0.359	0.350
18	0.357	0.355	0.353	0.349	0.346	0.340	0.334	0.326
19	0.328	0.328	0.326	0.322	0.320	0.316	0.310	0.304
20	0.303	0.301	0.299	0.296	0.294	0.290	0.286	0.279
21	0.276	0.274	0.274	0.272	0.269	0.267	0.263	0.258
22	0.250	0.250	0.248	0.248	0.246	0.243	0.241	0.236
23	0.225	0.225	0.223	0.223	0.223	0.220	0.218	0.213
24	0.201	0.201	0.201	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.28 CONT.

Chronological Age	Column							
	17	18	19	20	21	22	23	24
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.735	0.708
4	0.750	0.750	0.744	0.728	0.709	0.687	0.661	0.630
5	0.720	0.706	0.691	0.672	0.652	0.627	0.599	0.565
6	0.675	0.660	0.643	0.623	0.601	0.575	0.546	0.511
7	0.633	0.617	0.600	0.580	0.557	0.530	0.500	0.464
8	0.595	0.579	0.560	0.540	0.517	0.490	0.460	0.424
9	0.560	0.544	0.525	0.504	0.481	0.454	0.424	0.389
10	0.527	0.511	0.492	0.471	0.448	0.422	0.392	0.358
11	0.496	0.480	0.462	0.442	0.419	0.393	0.364	0.330
12	0.467	0.451	0.433	0.414	0.392	0.366	0.337	0.306
13	0.439	0.424	0.407	0.388	0.366	0.341	0.314	0.284
14	0.413	0.399	0.382	0.364	0.342	0.320	0.293	0.262
15	0.388	0.375	0.359	0.341	0.321	0.298	0.273	0.244
16	0.364	0.350	0.337	0.320	0.301	0.279	0.253	0.226
17	0.341	0.328	0.314	0.299	0.281	0.260	0.236	0.210
18	0.317	0.307	0.294	0.278	0.263	0.242	0.220	0.200
19	0.296	0.286	0.273	0.259	0.243	0.225	0.204	0.200
20	0.273	0.264	0.254	0.241	0.226	0.208	0.200	0.200
21	0.251	0.245	0.233	0.222	0.208	0.200	0.200	0.200
22	0.229	0.224	0.215	0.205	0.200	0.200	0.200	0.200
23	0.208	0.203	0.200	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.28 CONT.

Chronological Age	Column					
	25	26	27	28	29	30 and greater
0	0.750	0.750	0.750	0.750	0.750	0.633
1	0.750	0.750	0.750	0.750	0.750	0.633
2	0.750	0.745	0.699	0.633	0.528	0.340
3	0.674	0.632	0.576	0.499	0.388	0.214
4	0.592	0.545	0.485	0.407	0.299	0.200
5	0.525	0.476	0.416	0.339	0.238	0.200
6	0.470	0.421	0.361	0.287	0.200	0.200
7	0.424	0.375	0.317	0.246	0.200	0.200
8	0.384	0.337	0.280	0.213	0.200	0.200
9	0.349	0.303	0.249	0.200	0.200	0.200
10	0.320	0.275	0.223	0.200	0.200	0.200
11	0.293	0.249	0.200	0.200	0.200	0.200
12	0.269	0.227	0.200	0.200	0.200	0.200
13	0.248	0.200	0.200	0.200	0.200	0.200
14	0.228	0.200	0.200	0.200	0.200	0.200
15	0.210	0.200	0.200	0.200	0.200	0.200
16	0.200	0.200	0.200	0.200	0.200	0.200
17	0.200	0.200	0.200	0.200	0.200	0.200
18	0.200	0.200	0.200	0.200	0.200	0.200
19	0.200	0.200	0.200	0.200	0.200	0.200
20	0.200	0.200	0.200	0.200	0.200	0.200
21	0.200	0.200	0.200	0.200	0.200	0.200
22	0.200	0.200	0.200	0.200	0.200	0.200
23	0.200	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.1

Chronological Age	Column						
	1	2	3	4	5	6	7
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.743	0.740	0.738	0.734	0.731	0.728	0.724
9	0.714	0.712	0.709	0.706	0.703	0.700	0.695
10	0.688	0.684	0.682	0.679	0.676	0.672	0.668
11	0.662	0.658	0.656	0.652	0.650	0.645	0.642
12	0.636	0.633	0.631	0.628	0.624	0.621	0.617
13	0.611	0.608	0.605	0.603	0.600	0.596	0.592
14	0.587	0.584	0.583	0.580	0.575	0.572	0.568
15	0.563	0.561	0.558	0.557	0.553	0.550	0.545
16	0.540	0.538	0.536	0.533	0.531	0.528	0.524
17	0.517	0.515	0.514	0.512	0.508	0.506	0.503
18	0.496	0.494	0.492	0.490	0.488	0.484	0.480
19	0.475	0.473	0.471	0.469	0.467	0.463	0.461
20	0.453	0.453	0.451	0.449	0.447	0.444	0.440
21	0.434	0.432	0.429	0.429	0.427	0.425	0.420
22	0.414	0.411	0.411	0.409	0.406	0.404	0.402
23	0.394	0.391	0.391	0.389	0.389	0.386	0.384
24	0.374	0.374	0.372	0.372	0.369	0.367	0.364
25	0.356	0.356	0.353	0.353	0.350	0.350	0.348
26	0.338	0.335	0.335	0.335	0.332	0.332	0.330
27	0.318	0.318	0.318	0.318	0.315	0.315	0.312
28	0.301	0.301	0.301	0.298	0.298	0.298	0.295
29	0.285	0.285	0.282	0.282	0.282	0.282	0.279
30	0.267	0.267	0.267	0.267	0.267	0.267	0.263
31	0.252	0.252	0.252	0.252	0.249	0.249	0.249
32	0.238	0.234	0.234	0.234	0.234	0.234	0.234
33	0.221	0.221	0.221	0.221	0.221	0.221	0.217
34	0.208	0.204	0.204	0.204	0.204	0.204	0.204
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 CONT.

Chronological Age	Column						
	8	9	10	11	12	13	14
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.746	0.741	0.736	0.730	0.724	0.718
8	0.720	0.715	0.710	0.705	0.699	0.692	0.686
9	0.691	0.687	0.681	0.676	0.669	0.662	0.655
10	0.664	0.659	0.653	0.648	0.642	0.634	0.627
11	0.637	0.633	0.627	0.621	0.614	0.607	0.600
12	0.612	0.607	0.602	0.595	0.589	0.583	0.575
13	0.588	0.583	0.578	0.571	0.566	0.559	0.550
14	0.565	0.559	0.555	0.549	0.541	0.535	0.526
15	0.542	0.537	0.531	0.526	0.520	0.512	0.506
16	0.519	0.514	0.509	0.504	0.499	0.492	0.483
17	0.497	0.494	0.488	0.483	0.477	0.470	0.463
18	0.476	0.473	0.469	0.463	0.457	0.451	0.444
19	0.457	0.453	0.449	0.442	0.438	0.432	0.424
20	0.438	0.434	0.429	0.425	0.419	0.412	0.406
21	0.418	0.414	0.409	0.405	0.400	0.396	0.389
22	0.399	0.395	0.392	0.387	0.383	0.378	0.371
23	0.381	0.379	0.374	0.369	0.366	0.361	0.354
24	0.361	0.359	0.356	0.354	0.349	0.343	0.338
25	0.345	0.342	0.340	0.337	0.332	0.326	0.324
26	0.327	0.327	0.324	0.318	0.316	0.313	0.307
27	0.312	0.309	0.306	0.303	0.300	0.295	0.292
28	0.295	0.292	0.289	0.286	0.283	0.280	0.277
29	0.279	0.276	0.276	0.273	0.270	0.266	0.263
30	0.263	0.260	0.260	0.257	0.254	0.250	0.247
31	0.249	0.245	0.245	0.242	0.238	0.238	0.235
32	0.231	0.231	0.231	0.227	0.227	0.224	0.220
33	0.217	0.217	0.217	0.214	0.214	0.210	0.206
34	0.204	0.204	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 CONT.

Chronological Age	Column						
	15	16	17	18	19	20	21
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.741	0.730
6	0.745	0.737	0.730	0.721	0.710	0.699	0.687
7	0.710	0.702	0.693	0.683	0.673	0.661	0.647
8	0.677	0.669	0.660	0.649	0.638	0.625	0.612
9	0.647	0.638	0.629	0.618	0.606	0.593	0.579
10	0.619	0.609	0.600	0.588	0.577	0.563	0.549
11	0.591	0.582	0.573	0.561	0.548	0.536	0.521
12	0.566	0.556	0.546	0.536	0.523	0.509	0.495
13	0.542	0.533	0.522	0.511	0.500	0.486	0.471
14	0.519	0.510	0.500	0.488	0.476	0.462	0.448
15	0.496	0.488	0.477	0.466	0.455	0.442	0.427
16	0.475	0.466	0.456	0.446	0.434	0.420	0.407
17	0.456	0.446	0.437	0.427	0.414	0.401	0.388
18	0.436	0.426	0.419	0.407	0.396	0.384	0.371
19	0.418	0.408	0.400	0.390	0.379	0.367	0.353
20	0.399	0.391	0.382	0.372	0.361	0.350	0.337
21	0.382	0.373	0.364	0.355	0.346	0.335	0.321
22	0.364	0.357	0.350	0.340	0.331	0.319	0.307
23	0.349	0.342	0.334	0.324	0.314	0.305	0.292
24	0.333	0.325	0.318	0.310	0.299	0.289	0.279
25	0.316	0.310	0.302	0.294	0.286	0.275	0.264
26	0.302	0.296	0.288	0.282	0.273	0.262	0.254
27	0.286	0.280	0.274	0.268	0.260	0.251	0.239
28	0.271	0.268	0.262	0.253	0.247	0.238	0.229
29	0.257	0.254	0.248	0.241	0.235	0.226	0.216
30	0.244	0.241	0.234	0.228	0.221	0.215	0.205
31	0.232	0.225	0.222	0.215	0.208	0.202	0.200
32	0.217	0.213	0.210	0.203	0.200	0.200	0.200
33	0.203	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 CONT.

Chronological Age	Column						
	22	23	24	25	26	27	28
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.732
4	0.750	0.750	0.741	0.724	0.705	0.684	0.658
5	0.717	0.703	0.688	0.669	0.649	0.624	0.596
6	0.673	0.658	0.641	0.621	0.599	0.573	0.544
7	0.633	0.617	0.599	0.578	0.555	0.529	0.498
8	0.597	0.580	0.561	0.540	0.517	0.489	0.459
9	0.563	0.547	0.527	0.505	0.482	0.455	0.424
10	0.533	0.515	0.496	0.474	0.450	0.423	0.393
11	0.504	0.487	0.468	0.447	0.423	0.396	0.366
12	0.479	0.461	0.442	0.421	0.397	0.370	0.341
13	0.456	0.438	0.418	0.396	0.373	0.347	0.318
14	0.433	0.415	0.396	0.375	0.351	0.326	0.298
15	0.411	0.394	0.375	0.354	0.332	0.306	0.279
16	0.391	0.374	0.356	0.335	0.313	0.289	0.262
17	0.372	0.356	0.338	0.318	0.296	0.272	0.247
18	0.355	0.340	0.320	0.301	0.280	0.257	0.232
19	0.339	0.322	0.306	0.286	0.265	0.243	0.219
20	0.322	0.307	0.290	0.273	0.251	0.230	0.206
21	0.308	0.292	0.276	0.258	0.238	0.218	0.200
22	0.293	0.279	0.262	0.246	0.227	0.205	0.200
23	0.280	0.265	0.250	0.233	0.215	0.200	0.200
24	0.266	0.253	0.237	0.222	0.204	0.200	0.200
25	0.253	0.240	0.227	0.210	0.200	0.200	0.200
26	0.240	0.229	0.215	0.201	0.200	0.200	0.200
27	0.230	0.216	0.204	0.200	0.200	0.200	0.200
28	0.217	0.207	0.200	0.200	0.200	0.200	0.200
29	0.207	0.200	0.200	0.200	0.200	0.200	0.200
30	0.200	0.200	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 CONT.

Chronological Age	Column						
	29	30	31	32	33	34	35 and greater
0	0.750	0.750	0.750	0.750	0.750	0.750	0.632
1	0.750	0.750	0.750	0.750	0.750	0.750	0.632
2	0.750	0.750	0.743	0.697	0.631	0.527	0.339
3	0.705	0.672	0.629	0.574	0.498	0.388	0.214
4	0.627	0.590	0.543	0.484	0.406	0.299	0.200
5	0.563	0.523	0.475	0.414	0.338	0.237	0.200
6	0.509	0.468	0.419	0.360	0.286	0.200	0.200
7	0.463	0.422	0.374	0.316	0.246	0.200	0.200
8	0.423	0.383	0.336	0.280	0.212	0.200	0.200
9	0.389	0.349	0.303	0.249	0.200	0.200	0.200
10	0.358	0.320	0.275	0.223	0.200	0.200	0.200
11	0.331	0.293	0.250	0.200	0.200	0.200	0.200
12	0.308	0.270	0.228	0.200	0.200	0.200	0.200
13	0.286	0.249	0.209	0.200	0.200	0.200	0.200
14	0.266	0.231	0.200	0.200	0.200	0.200	0.200
15	0.249	0.215	0.200	0.200	0.200	0.200	0.200
16	0.233	0.200	0.200	0.200	0.200	0.200	0.200
17	0.218	0.200	0.200	0.200	0.200	0.200	0.200
18	0.203	0.200	0.200	0.200	0.200	0.200	0.200
19	0.200	0.200	0.200	0.200	0.200	0.200	0.200
20	0.200	0.200	0.200	0.200	0.200	0.200	0.200
21	0.200	0.200	0.200	0.200	0.200	0.200	0.200
22	0.200	0.200	0.200	0.200	0.200	0.200	0.200
23	0.200	0.200	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200
26	0.200	0.200	0.200	0.200	0.200	0.200	0.200
27	0.200	0.200	0.200	0.200	0.200	0.200	0.200
28	0.200	0.200	0.200	0.200	0.200	0.200	0.200
29	0.200	0.200	0.200	0.200	0.200	0.200	0.200
30	0.200	0.200	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.1

Chronological Age	Column						
	1	2	3	4	5	6	7
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.750	0.750	0.750	0.750	0.750	0.750	0.750
9	0.750	0.750	0.750	0.750	0.750	0.750	0.750
10	0.749	0.746	0.743	0.740	0.736	0.731	0.727
11	0.729	0.725	0.722	0.718	0.715	0.710	0.705
12	0.709	0.705	0.702	0.698	0.694	0.690	0.685
13	0.689	0.687	0.682	0.678	0.674	0.670	0.665
14	0.670	0.667	0.663	0.660	0.656	0.651	0.647
15	0.652	0.649	0.646	0.641	0.636	0.632	0.627
16	0.635	0.632	0.628	0.623	0.620	0.615	0.610
17	0.619	0.615	0.610	0.606	0.603	0.597	0.592
18	0.602	0.598	0.594	0.590	0.586	0.580	0.577
19	0.585	0.581	0.577	0.573	0.569	0.565	0.558
20	0.569	0.567	0.562	0.558	0.554	0.550	0.543
21	0.554	0.551	0.547	0.542	0.538	0.533	0.529
22	0.539	0.534	0.532	0.527	0.522	0.518	0.513
23	0.525	0.520	0.517	0.512	0.507	0.505	0.500
24	0.509	0.506	0.504	0.499	0.493	0.491	0.486
25	0.496	0.493	0.488	0.485	0.480	0.477	0.472
26	0.481	0.478	0.475	0.470	0.467	0.464	0.459
27	0.470	0.464	0.461	0.458	0.455	0.449	0.446
28	0.456	0.452	0.449	0.443	0.440	0.437	0.431
29	0.442	0.439	0.436	0.433	0.429	0.423	0.420
30	0.429	0.426	0.422	0.419	0.416	0.413	0.409
31	0.416	0.413	0.410	0.406	0.403	0.399	0.396
32	0.404	0.401	0.397	0.394	0.390	0.387	0.383
33	0.392	0.389	0.385	0.382	0.382	0.378	0.371
34	0.381	0.377	0.374	0.370	0.370	0.366	0.362
35	0.366	0.366	0.362	0.359	0.359	0.355	0.351

TABLE 2.30 CONT.

Chronological Age	Column						
	1	2	3	4	5	6	7
36	0.356	0.352	0.352	0.348	0.344	0.344	0.340
37	0.346	0.342	0.342	0.338	0.334	0.334	0.329
38	0.332	0.332	0.328	0.328	0.324	0.319	0.319
39	0.322	0.318	0.318	0.314	0.314	0.310	0.306
40	0.309	0.309	0.309	0.305	0.300	0.300	0.296
41	0.301	0.296	0.296	0.296	0.292	0.292	0.287
42	0.288	0.288	0.288	0.283	0.283	0.279	0.279
43	0.280	0.275	0.275	0.275	0.271	0.271	0.266
44	0.268	0.268	0.263	0.263	0.263	0.258	0.258
45	0.256	0.256	0.256	0.256	0.251	0.251	0.246
46	0.249	0.249	0.244	0.244	0.244	0.239	0.239
47	0.238	0.238	0.238	0.233	0.233	0.233	0.228
48	0.227	0.227	0.227	0.227	0.221	0.221	0.221
49	0.221	0.216	0.216	0.216	0.216	0.210	0.210
50	0.210	0.210	0.205	0.205	0.205	0.205	0.205
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 CONT.

Chronological Age	Column						
	8	9	10	11	12	13	14
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.750	0.750	0.750	0.750	0.750	0.746	0.740
9	0.746	0.741	0.736	0.732	0.726	0.720	0.714
10	0.723	0.718	0.714	0.707	0.702	0.696	0.690
11	0.701	0.696	0.691	0.686	0.679	0.673	0.666
12	0.680	0.675	0.670	0.664	0.657	0.651	0.645
13	0.660	0.655	0.649	0.644	0.637	0.630	0.623
14	0.641	0.636	0.630	0.624	0.617	0.611	0.603
15	0.622	0.617	0.611	0.604	0.598	0.592	0.584
16	0.604	0.599	0.592	0.587	0.581	0.574	0.565
17	0.586	0.581	0.575	0.570	0.563	0.555	0.548
18	0.571	0.565	0.559	0.553	0.546	0.538	0.530
19	0.554	0.548	0.542	0.536	0.530	0.522	0.516
20	0.539	0.532	0.526	0.522	0.513	0.507	0.500
21	0.524	0.517	0.513	0.506	0.499	0.493	0.484
22	0.508	0.503	0.496	0.492	0.484	0.477	0.470
23	0.495	0.488	0.483	0.478	0.470	0.463	0.456
24	0.480	0.475	0.470	0.462	0.457	0.449	0.442
25	0.466	0.461	0.456	0.450	0.442	0.437	0.429
26	0.453	0.447	0.442	0.436	0.431	0.425	0.417
27	0.440	0.435	0.429	0.423	0.417	0.411	0.405
28	0.428	0.422	0.416	0.413	0.407	0.398	0.392
29	0.417	0.411	0.404	0.401	0.395	0.389	0.379
30	0.403	0.400	0.393	0.387	0.383	0.377	0.371
31	0.393	0.386	0.383	0.376	0.369	0.366	0.359
32	0.380	0.376	0.369	0.366	0.359	0.356	0.349
33	0.367	0.364	0.360	0.353	0.349	0.342	0.339
34	0.359	0.351	0.348	0.344	0.337	0.333	0.326
35	0.347	0.343	0.340	0.332	0.328	0.321	0.317
36	0.336	0.332	0.328	0.324	0.317	0.313	0.309
37	0.326	0.321	0.317	0.313	0.309	0.301	0.297
38	0.315	0.311	0.307	0.303	0.299	0.295	0.286
39	0.306	0.301	0.297	0.293	0.289	0.284	0.280
40	0.296	0.292	0.287	0.283	0.279	0.274	0.270
41	0.283	0.283	0.278	0.274	0.269	0.265	0.261
42	0.274	0.270	0.270	0.265	0.261	0.256	0.251
43	0.266	0.261	0.257	0.257	0.252	0.247	0.243

TABLE 2.30 CONT.

Chronological Age	Column						
	8	9	10	11	12	13	14
44	0.254	0.254	0.249	0.244	0.244	0.239	0.234
45	0.246	0.241	0.241	0.236	0.231	0.231	0.227
46	0.234	0.234	0.229	0.229	0.224	0.219	0.219
47	0.228	0.223	0.223	0.217	0.217	0.212	0.207
48	0.216	0.216	0.216	0.211	0.206	0.206	0.201
49	0.210	0.205	0.205	0.205	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 CONT.

Chronological Age	Column						
	15	16	17	18	19	20	21
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.748	0.741	0.734	0.725	0.716
8	0.734	0.727	0.720	0.712	0.704	0.695	0.685
9	0.707	0.700	0.692	0.685	0.676	0.666	0.656
10	0.682	0.675	0.667	0.658	0.650	0.639	0.629
11	0.659	0.651	0.643	0.634	0.625	0.614	0.604
12	0.637	0.628	0.621	0.612	0.602	0.591	0.580
13	0.615	0.607	0.599	0.589	0.579	0.570	0.557
14	0.595	0.587	0.578	0.569	0.559	0.549	0.537
15	0.576	0.568	0.558	0.549	0.539	0.528	0.517
16	0.558	0.550	0.540	0.531	0.521	0.509	0.499
17	0.541	0.532	0.523	0.514	0.503	0.492	0.481
18	0.523	0.515	0.505	0.496	0.486	0.474	0.463
19	0.508	0.499	0.489	0.479	0.469	0.459	0.447
20	0.492	0.483	0.474	0.464	0.455	0.444	0.432
21	0.477	0.468	0.459	0.450	0.438	0.429	0.418
22	0.463	0.454	0.444	0.435	0.425	0.416	0.404
23	0.448	0.441	0.431	0.421	0.411	0.401	0.391
24	0.434	0.426	0.418	0.408	0.398	0.387	0.377
25	0.421	0.413	0.404	0.396	0.386	0.375	0.364
26	0.408	0.403	0.391	0.383	0.374	0.363	0.352
27	0.397	0.388	0.382	0.373	0.362	0.353	0.341
28	0.386	0.377	0.368	0.362	0.353	0.341	0.331
29	0.373	0.367	0.357	0.348	0.342	0.329	0.320
30	0.364	0.354	0.348	0.338	0.328	0.322	0.309
31	0.352	0.346	0.336	0.329	0.319	0.309	0.299
32	0.342	0.335	0.328	0.317	0.310	0.300	0.290
33	0.331	0.324	0.317	0.306	0.299	0.292	0.281
34	0.322	0.315	0.307	0.300	0.289	0.281	0.274
35	0.309	0.306	0.298	0.290	0.283	0.271	0.264
36	0.301	0.293	0.289	0.282	0.274	0.266	0.254
37	0.293	0.285	0.277	0.269	0.265	0.257	0.245
38	0.282	0.274	0.270	0.262	0.253	0.245	0.237
39	0.272	0.267	0.259	0.255	0.246	0.238	0.229
40	0.266	0.257	0.253	0.244	0.240	0.231	0.222
41	0.256	0.252	0.243	0.238	0.229	0.225	0.216
42	0.247	0.242	0.238	0.229	0.224	0.215	0.210
43	0.238	0.233	0.229	0.219	0.215	0.210	0.201

TABLE 2.30 CONT.

Chronological Age	Column						
	15	16	17	18	19	20	21
44	0.230	0.225	0.220	0.215	0.206	0.201	0.200
45	0.222	0.217	0.212	0.207	0.202	0.200	0.200
46	0.214	0.209	0.204	0.200	0.200	0.200	0.200
47	0.207	0.202	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 CONT.

Chronological Age	Column						
	22	23	24	25	26	27	28
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.738	0.724	0.710
6	0.741	0.731	0.721	0.708	0.696	0.681	0.665
7	0.707	0.696	0.684	0.672	0.658	0.642	0.625
8	0.675	0.663	0.651	0.638	0.623	0.606	0.588
9	0.645	0.634	0.620	0.606	0.591	0.575	0.556
10	0.618	0.605	0.592	0.578	0.562	0.544	0.526
11	0.592	0.580	0.566	0.551	0.535	0.517	0.499
12	0.569	0.555	0.541	0.527	0.510	0.493	0.474
13	0.545	0.533	0.519	0.504	0.487	0.469	0.450
14	0.525	0.511	0.497	0.482	0.465	0.448	0.428
15	0.504	0.491	0.477	0.462	0.445	0.427	0.408
16	0.485	0.473	0.458	0.442	0.427	0.410	0.390
17	0.468	0.456	0.441	0.425	0.408	0.392	0.374
18	0.451	0.438	0.424	0.409	0.392	0.376	0.357
19	0.434	0.422	0.408	0.394	0.377	0.359	0.341
20	0.421	0.406	0.393	0.378	0.363	0.346	0.327
21	0.405	0.393	0.378	0.364	0.348	0.333	0.315
22	0.392	0.378	0.366	0.350	0.335	0.319	0.302
23	0.379	0.366	0.352	0.337	0.322	0.307	0.290
24	0.367	0.354	0.341	0.325	0.310	0.294	0.279
25	0.353	0.342	0.329	0.316	0.299	0.283	0.267
26	0.341	0.330	0.316	0.304	0.288	0.273	0.257
27	0.330	0.318	0.306	0.292	0.277	0.262	0.248
28	0.319	0.307	0.295	0.283	0.268	0.253	0.238
29	0.310	0.298	0.285	0.273	0.260	0.244	0.229
30	0.299	0.289	0.276	0.263	0.250	0.234	0.221
31	0.289	0.279	0.265	0.255	0.242	0.228	0.212
32	0.279	0.269	0.259	0.245	0.231	0.220	0.203
33	0.271	0.260	0.249	0.239	0.224	0.210	0.200
34	0.263	0.252	0.241	0.230	0.215	0.204	0.200
35	0.252	0.245	0.233	0.222	0.211	0.200	0.200
36	0.246	0.235	0.227	0.215	0.203	0.200	0.200
37	0.237	0.229	0.217	0.205	0.200	0.200	0.200
38	0.229	0.220	0.208	0.200	0.200	0.200	0.200
39	0.221	0.212	0.204	0.200	0.200	0.200	0.200
40	0.214	0.205	0.200	0.200	0.200	0.200	0.200
41	0.207	0.200	0.200	0.200	0.200	0.200	0.200
42	0.201	0.200	0.200	0.200	0.200	0.200	0.200
43	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 CONT.

Chronological Age	Column						
	22	23	24	25	26	27	28
44	0.200	0.200	0.200	0.200	0.200	0.200	0.200
45	0.200	0.200	0.200	0.200	0.200	0.200	0.200
46	0.200	0.200	0.200	0.200	0.200	0.200	0.200
47	0.200	0.200	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 CONT.

Chronological Age	Column						
	29	30	31	32	33	34	35
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.734	0.707	0.674
4	0.746	0.729	0.710	0.687	0.661	0.630	0.592
5	0.693	0.674	0.653	0.628	0.600	0.566	0.525
6	0.647	0.627	0.604	0.578	0.548	0.512	0.471
7	0.606	0.585	0.560	0.533	0.502	0.467	0.425
8	0.569	0.547	0.522	0.494	0.463	0.427	0.385
9	0.535	0.513	0.489	0.460	0.429	0.393	0.352
10	0.506	0.483	0.458	0.429	0.398	0.363	0.323
11	0.478	0.455	0.429	0.402	0.371	0.336	0.297
12	0.452	0.429	0.404	0.376	0.346	0.312	0.274
13	0.429	0.407	0.381	0.354	0.325	0.291	0.253
14	0.407	0.385	0.361	0.333	0.304	0.271	0.235
15	0.388	0.365	0.341	0.316	0.285	0.254	0.218
16	0.369	0.347	0.323	0.298	0.269	0.238	0.204
17	0.352	0.330	0.307	0.281	0.254	0.223	0.200
18	0.338	0.315	0.292	0.267	0.240	0.211	0.200
19	0.322	0.300	0.278	0.253	0.227	0.200	0.200
20	0.307	0.288	0.264	0.241	0.215	0.200	0.200
21	0.294	0.274	0.251	0.229	0.204	0.200	0.200
22	0.283	0.262	0.241	0.217	0.200	0.200	0.200
23	0.270	0.250	0.230	0.208	0.200	0.200	0.200
24	0.261	0.240	0.219	0.200	0.200	0.200	0.200
25	0.248	0.229	0.210	0.200	0.200	0.200	0.200
26	0.240	0.220	0.201	0.200	0.200	0.200	0.200
27	0.230	0.210	0.200	0.200	0.200	0.200	0.200
28	0.220	0.201	0.200	0.200	0.200	0.200	0.200
29	0.213	0.200	0.200	0.200	0.200	0.200	0.200
30	0.205	0.200	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
36	0.200	0.200	0.200	0.200	0.200	0.200	0.200
37	0.200	0.200	0.200	0.200	0.200	0.200	0.200
38	0.200	0.200	0.200	0.200	0.200	0.200	0.200
39	0.200	0.200	0.200	0.200	0.200	0.200	0.200
40	0.200	0.200	0.200	0.200	0.200	0.200	0.200
41	0.200	0.200	0.200	0.200	0.200	0.200	0.200
42	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 CONT.

Chronological Age	Column						
	29	30	31	32	33	34	35
43	0.200	0.200	0.200	0.200	0.200	0.200	0.200
44	0.200	0.200	0.200	0.200	0.200	0.200	0.200
45	0.200	0.200	0.200	0.200	0.200	0.200	0.200
46	0.200	0.200	0.200	0.200	0.200	0.200	0.200
47	0.200	0.200	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 CONT.

Chronological Age	Column				
	36	37	38	39	40 and greater
0	0.750	0.750	0.750	0.750	0.633
1	0.750	0.750	0.750	0.750	0.633
2	0.744	0.698	0.632	0.528	0.339
3	0.631	0.575	0.499	0.388	0.214
4	0.545	0.485	0.406	0.299	0.200
5	0.476	0.416	0.339	0.238	0.200
6	0.422	0.361	0.287	0.200	0.200
7	0.376	0.317	0.246	0.200	0.200
8	0.338	0.281	0.213	0.200	0.200
9	0.305	0.250	0.200	0.200	0.200
10	0.277	0.225	0.200	0.200	0.200
11	0.253	0.202	0.200	0.200	0.200
12	0.231	0.200	0.200	0.200	0.200
13	0.212	0.200	0.200	0.200	0.200
14	0.200	0.200	0.200	0.200	0.200
15	0.200	0.200	0.200	0.200	0.200
16	0.200	0.200	0.200	0.200	0.200
17	0.200	0.200	0.200	0.200	0.200
18	0.200	0.200	0.200	0.200	0.200
19	0.200	0.200	0.200	0.200	0.200
20	0.200	0.200	0.200	0.200	0.200
21	0.200	0.200	0.200	0.200	0.200
22	0.200	0.200	0.200	0.200	0.200
23	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200
26	0.200	0.200	0.200	0.200	0.200
27	0.200	0.200	0.200	0.200	0.200
28	0.200	0.200	0.200	0.200	0.200
29	0.200	0.200	0.200	0.200	0.200
30	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200
36	0.200	0.200	0.200	0.200	0.200
37	0.200	0.200	0.200	0.200	0.200
38	0.200	0.200	0.200	0.200	0.200
39	0.200	0.200	0.200	0.200	0.200
40	0.200	0.200	0.200	0.200	0.200
41	0.200	0.200	0.200	0.200	0.200
42	0.200	0.200	0.200	0.200	0.200
43	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 CONT.

Chronological Age	Column				
	36	37	38	39	40 and greater
44	0.200	0.200	0.200	0.200	0.200
45	0.200	0.200	0.200	0.200	0.200
46	0.200	0.200	0.200	0.200	0.200
47	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200

3.000 TELECOMMUNICATIONS SYSTEMS

3.001 DEFINITIONS

No additional definitions are required for section 3.000.

3.002 DESCRIPTION OF THE RATES FOR ACCs FOUND IN TABLE 3.1

For ACCs beginning with RT, include costs for antenna supporting towers, their foundations, grounding, including the antenna mount, ice guards, and support hardware, but exclude antennas and wave guides. The cost of all types of towers, poles, masts, or other structures that support radio antennas are also included.

3.003 ADDITIONAL DEPRECIATION (SCHEDULE D) FOR ACCs BEGINNING WITH CTD, CSH AND CBLE

- (a) For cable distribution undertakings with ACCs beginning with CTD and CSH, the assessor shall adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.3.
- (b) For telecommunication carriers with ACCs beginning with CBLE, the assessor shall adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.6.
- (c) The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.

3.004 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY TELECOMMUNICATIONS SYSTEMS

The assessment of linear property telecommunications systems is calculated by using the following process:

- (a) Locate the ACC determined from section 3.004 in Table 3.1 or Table 3.4.
- (b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest \$1. The minimum base cost is \$1.
- (c) Determine the Schedule B factor using the prescribed value in Table 3.1 or Table 3.4.
- (d) Determine the Schedule C factor using the prescribed value in Table 3.1 or Table 3.4. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.
- (e) Determine the Schedule D factor using the prescribed values in Table 3.1 or Table 3.4. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.
- (f) Calculate the assessment of linear property by multiplying together the values of Schedules A, B, C, and D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

TABLE 3.1 CALCULATION PROCESS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCS

Notes:

- (a) All cost factors referred to in Table 3.1 are found in Table 3.2.
 (b) For ACCs beginning with CTD n^* equals the length in metre(s) of each component type.
 (c) For ACCs beginning with CSH n^* equals the number of customer hookups in each component type.
 (d) For ACCs beginning with CHD n^* equals the number of channels in the applicable component type.

ACC	Characteristics and Specifications	Schedule			
		A	B	C	D
CTD10	Trunk line 0 to 13 mm	$6.17 \times n^*$	1.031	0.750	Table 3.3
CTD11	Two way trunk line 0 to 13 mm	$6.60 \times n^*$	1.031	0.750	Table 3.3
CTD20	Trunk line 14 to 19 mm	$7.00 \times n^*$	1.031	0.750	Table 3.3
CTD21	Two way trunk line 14 to 19 mm	$7.49 \times n^*$	1.031	0.750	Table 3.3
CTD30	Trunk line 20 to 25 mm	$8.85 \times n^*$	1.031	0.750	Table 3.3
CTD31	Two way trunk line 20 to 25 mm	$9.47 \times n^*$	1.031	0.750	Table 3.3
CTD40	Joint trunk line 13 mm with 13 mm distribution line	$10.56 \times n^*$	1.031	0.750	Table 3.3
CTD41	Two way joint trunk line 13 mm with 13 mm distribution line	$11.30 \times n^*$	1.031	0.750	Table 3.3
CTD50	Joint trunk line 19 mm with 13 mm distribution line	$11.15 \times n^*$	1.031	0.750	Table 3.3
CTD51	Two way joint trunk line 19 mm with 13 mm distribution line	$11.93 \times n^*$	1.031	0.750	Table 3.3
CTD60	Additional trunk line to existing trunk line 13 mm	$3.08 \times n^*$	1.031	0.750	Table 3.3
CTD61	Two way additional trunk line to existing trunk line 13 mm	$3.30 \times n^*$	1.031	0.750	Table 3.3
CTD70	Additional trunk line to existing trunk line 19 mm	$3.50 \times n^*$	1.031	0.750	Table 3.3
CTD71	Two way additional trunk line to existing trunk line 19 mm	$3.75 \times n^*$	1.031	0.750	Table 3.3
CTD80	Additional trunk line to existing trunk line 25 mm	$4.42 \times n^*$	1.031	0.750	Table 3.3
CTD81	Two way additional trunk line to existing trunk line 25 mm	$4.73 \times n^*$	1.031	0.750	Table 3.3
CTD90	Distribution line 10mm	$8.55 \times n^*$	1.031	0.750	Table 3.3
CTD91	Two way distribution line 10mm	$9.15 \times n^*$	1.031	0.750	Table 3.3
CTD100	Distribution line 13mm	$8.70 \times n^*$	1.031	0.750	Table 3.3
CTD101	Two way distribution line 13mm	$9.31 \times n^*$	1.031	0.750	Table 3.3
CTD110	Fibre optic line	$ic \times cf$	1.031	0.750	Table 3.3
CTD111	Two way fibre optic line	$ic \times cf$	1.031	0.750	Table 3.3
CTD9000	Unclassified transmission and distribution line	$ic \times cf$	1.031	0.750	Table 3.3

TABLE 3.1 CONT.

ACC	Characteristics and Specifications	Schedule			
		A	B	C	D
CTD9001	Two way unclassified transmission and distribution line	$ic \times cf$	1.031	0.750	Table 3.3
CSH10	Single service drop	$45.00 \times n^*$	1.031	0.750	Table 3.3
CSH20	Service drops within a building	$32.00 \times n^*$	1.031	0.750	Table 3.3
CSH9000	Unclassified service hookups	$ic \times cf$	1.031	0.750	Table 3.3
CHD10	Under 2000 subscribers	$1000 \times n^*$	1.031	0.750	1.000
CHD20	2001 to 6000 subscribers	$2000 \times n^*$	1.031	0.750	1.000
CHD30	Over 6000 subscribers	$5000 \times n^*$	1.031	0.750	1.000
CHD9000	Unclassified head end equipment	$ic \times cf$	1.031	0.750	1.000
RT10	Less than or equal to 9.1 metres	$ic \times cf$	1.031	0.750	1.000
RT20	Between 9.2 and 10.7 metres inclusive	$ic \times cf$	1.031	0.750	1.000
RT30	Between 10.8 and 12.2 metres inclusive	$ic \times cf$	1.031	0.750	1.000
RT40	Between 12.3 and 13.7 metres inclusive	$ic \times cf$	1.031	0.750	1.000
RT50	Between 13.8 and 15.2 metres inclusive	$ic \times cf$	1.031	0.750	1.000
RT60	Between 15.3 and 18.2 metres inclusive	$ic \times cf$	1.031	0.750	1.000
RT70	Between 18.3 and 21.3 metres inclusive	$ic \times cf$	1.031	0.750	1.000
RT80	Between 21.4 and 24.4 metres inclusive	$ic \times cf$	1.031	0.750	1.000
RT90	Between 24.5 and 25.9 metres inclusive	$ic \times cf$	1.031	0.750	1.000
RT100	Greater than or equal to 26.0 metres	$ic \times cf$	1.031	0.750	1.000
COTH10	Other cable distribution undertakings linear property	$ic \times cf$	1.031	0.750	1.000

TABLE 3.2 COST FACTORS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCs IN TABLE 3.1

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.28
1922	11.78	1953	6.12	1984	1.34
1923	11.48	1954	6.05	1985	1.30
1924	11.61	1955	6.00	1986	1.30
1925	11.79	1956	5.76	1987	1.26
1926	11.89	1957	5.56	1988	1.24
1927	11.90	1958	5.45	1989	1.18
1928	11.62	1959	5.39	1990	1.13
1929	11.18	1960	5.34	1991	1.07
1930	11.57	1961	5.30	1992	1.05
1931	12.46	1962	5.29	1993	1.03
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	1.00
1934	13.87	1965	4.86	1996	1.00
1935	13.73	1966	4.68	1997	1.00
1936	13.34	1967	4.29	1998	0.99
1937	12.49	1968	4.48	1999	0.97
1938	12.72	1969	4.39	2000	0.99
1939	12.60	1970	3.97	2001	0.98
1940	11.96	1971	3.82	2002	0.97
1941	10.91	1972	3.53	2003	0.98
1942	9.99	1973	3.31	2004	0.98
1943	9.77	1974	2.93	2005	0.97

TABLE 3.3 SCHEDULE D FACTORS FOR CABLE TELEVISION UNDERTAKINGS WITH ACCs BEGINNING WITH CTD AND CSH IN TABLE 3.1

For Table 3.3 below, the utilization percentage = $\frac{\text{actual customer hookups}}{\text{potential customer hookups}} \times 100$

Utilization Percentage	Schedule D Factor
80 and above	1.00
75 to 79.99	0.95
70 to 74.99	0.90
65 to 69.99	0.85
60 to 64.99	0.80
55 to 59.99	0.75
50 to 54.99	0.70
45 to 49.99	0.65
40 to 44.99	0.60
35 to 39.99	0.55
Under 35	0.50

TABLE 3.4 CALCULATION PROCESS FOR TELECOMMUNICATIONS CARRIER ACCs

All cost factors referred to in Table 3.4 are found in Table 3.5.

ACC	ACC Description	Schedule			
		A	B	C	D
CBLE10	Aerial copper	$ic \times cf$	1.034	0.750	Table 3.6
CBLE20	Unclassified copper	$ic \times cf$	1.034	0.750	Table 3.6
CBLE21	12 strand aerial fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE22	24 strand aerial fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE23	48 strand aerial fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE24	60 strand aerial fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE25	72 strand aerial fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE26	96 strand aerial fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE29	144 strand aerial fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE30	Buried copper	$ic \times cf$	1.034	0.750	Table 3.6
CBLE40	Unclassified buried fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE41	12 strand buried fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE42	24 strand buried fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE43	48 strand buried fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE44	60 strand buried fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE45	72 strand buried fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE46	96 strand buried fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE49	144 strand buried fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE50	Underground copper (in conduit)	$ic \times cf$	1.034	0.750	Table 3.6
CBLE60	Unclassified underground fibre (in conduit)	$ic \times cf$	1.034	0.750	Table 3.6
CBLE61	12 strand underground fibre	$ic \times cf$	1.034	0.750	Table 3.6

TABLE 3.4 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
CBLE62	24 strand underground fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE63	48 strand underground fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE64	60 strand underground fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE65	72 strand underground fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE66	96 strand underground fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE69	144 strand underground fibre	$ic \times cf$	1.034	0.750	Table 3.6
CBLE9000	Other cable	$ic \times cf$	1.034	0.750	Table 3.6
CDIT10	Pipe	$ic \times cf$	1.034	0.750	1.000
CDIT20	Structures (manhole, etc)	$ic \times cf$	1.034	0.750	1.000
CDIT9000	Unclassified conduit	$ic \times cf$	1.034	0.750	1.000
TWR10	Towers less than or equal to 9.1 metres	$ic \times cf$	1.034	0.750	1.000
TWR20	Towers between 9.2 and 10.7 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR30	Towers between 10.8 and 12.2 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR40	Towers between 12.3 and 13.7 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR50	Towers between 13.8 and 15.2 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR60	Towers between 15.3 and 18.2 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR70	Towers between 18.3 and 21.3 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR80	Towers between 21.4 and 24.4 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR90	Towers between 24.5 and 27.5 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR100	Towers between 27.6 and 30.6 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR110	Towers between 30.7 and 33.7 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR120	Towers between 33.8 and 36.8 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR130	Towers between 36.9 and 39.9 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR140	Towers between 40.0 and 43.0 metres inclusive	$ic \times cf$	1.034	0.750	1.000
TWR150	Towers greater than or equal to 43.1 metres	$ic \times cf$	1.034	0.750	1.000
POLE10	All poles	$ic \times cf$	1.034	0.750	1.000
TLEQ10	Cable-closures and terminals	$ic \times cf$	1.034	0.750	1.000
TLEQ20	Carrier equipment	$ic \times cf$	1.034	0.750	1.000
TLEQ30	Data services	$ic \times cf$	1.034	0.750	1.000
TLEQ40	DC power	$ic \times cf$	1.034	0.750	1.000
TLEQ50	Mobile	$ic \times cf$	1.034	0.750	1.000
TLEQ60	Power	$ic \times cf$	1.034	0.750	1.000

TABLE 3.4 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
TLEQ70	Radio channels	$ic \times cf$	1.034	0.750	1.000
TLEQ80	Subscriber carrier	$ic \times cf$	1.034	0.750	1.000
TLEQ90	TAC-mainstream	$ic \times cf$	1.034	0.750	1.000
TLEQ100	Toll switchboards	$ic \times cf$	1.034	0.750	1.000
TLEQ110	Video and audio	$ic \times cf$	1.034	0.750	1.000
TLEQ120	Point of presence (POP) equipment site	$ic \times cf$	1.034	0.750	1.000
TLEQ130	Repeater station equipment	$ic \times cf$	1.034	0.750	1.000
TLEQ9000	Unclassified equipment	$ic \times cf$	1.034	0.750	1.000
SWE10	Unclassified switching equipment	$ic \times cf$	1.034	0.750	1.000
SWE20	Host switching equipment	$ic \times cf$	1.034	0.750	1.000
SWE30	Remote switch equipment	$ic \times cf$	1.034	0.750	1.000
SWE40	Toll switch equipment	$ic \times cf$	1.034	0.750	1.000
SWE50	Mobile switch equipment	$ic \times cf$	1.034	0.750	1.000
WCE10	Unclassified wireless / cell equipment	$ic \times cf$	1.034	0.750	1.000
WCE20	Tower site equipment	$ic \times cf$	1.034	0.750	1.000
WCE30	Roof top site equipment	$ic \times cf$	1.034	0.750	1.000
TOTH10	Other telecommunication carrier linear property	$ic \times cf$	1.034	0.750	1.000

TABLE 3.5 COST FACTORS FOR TELECOMMUNICATION CARRIER ACCS FOUND IN TABLE 3.4

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.15
1922	11.78	1953	6.12	1984	1.09
1923	11.48	1954	6.05	1985	1.05
1924	11.61	1955	6.00	1986	1.04
1925	11.79	1956	5.76	1987	1.00
1926	11.89	1957	5.56	1988	1.00
1927	11.90	1958	5.45	1989	0.98
1928	11.62	1959	5.39	1990	1.01
1929	11.18	1960	5.34	1991	0.97
1930	11.57	1961	5.30	1992	1.01
1931	12.46	1962	5.29	1993	0.98
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	1.00
1934	13.87	1965	4.86	1996	0.99
1935	13.73	1966	4.68	1997	0.99
1936	13.34	1967	4.29	1998	0.98
1937	12.49	1968	4.48	1999	1.03
1938	12.72	1969	4.39	2000	1.02
1939	12.60	1970	3.97	2001	1.01
1940	11.96	1971	3.82	2002	1.01
1941	10.91	1972	3.53	2003	1.00
1942	9.99	1973	3.31	2004	0.99
1943	9.77	1974	2.93	2005	0.97

TABLE 3.6 SCHEDULE D FACTORS FOR TELECOMMUNICATION CARRIERS WITH ACCS
BEGINNING WITH CBLE IN TABLE 3.4

For Table 3.6 below, the utilization percentage = $\frac{\text{actual customer hookups}}{\text{potential customer hookups}} \times 100$

Utilization Percentage	Schedule D Factor
80 and above	1.00
75 to 79.99	0.95
70 to 74.99	0.90
65 to 69.99	0.85
60 to 64.99	0.80
55 to 59.99	0.75
50 to 54.99	0.70
45 to 49.99	0.65
40 to 44.99	0.60
35 to 39.99	0.55
Under 35	0.50

4.000 PIPELINES AND WELLS

4.001 DEFINITIONS

In section 4.000 the following definitions apply:

- (a) **high pressure (HP)** means the maximum operating pressure of 6900 kPa (1000 psi) or greater, as contained in the records of the EUB or the RFI;
- (b) **low pressure (LP)** means the maximum operating pressure, less than 6900 kPa (1000 psi) as contained in the records of the EUB, the RFI, or as determined by the assessor;
- (c) **plug back depth** means the PB-DEPTH field as contained in the EUB General Well File record type 010 as of October 31 of the assessment year.

4.002 CHARACTERISTICS AND SPECIFICATIONS

- (a) For linear property defined in section 284(1)(k)(iii)(A) and (B) of the *Act* where that linear property is licensed by the EUB and the linear property is contained in the records of the EUB, the assessment must reflect the characteristics and specifications contained in the records of the EUB as of October 31 of the assessment year.
- (b) For linear property defined in section 284(1)(k)(iii)(A) and (B) of the *Act* where that linear property is not licensed by the EUB or the linear property is not contained in the records of the EUB, the assessment must reflect the characteristics and specifications contained in the RFI as of October 31 of the assessment year.
- (c) For linear property defined in section 284(1)(k)(iii)(C)(D)(E) and (E.1) of the *Act* the assessment must reflect the characteristics and specifications contained in the records of the EUB as of October 31 of the assessment year.
- (d) For linear property defined in section 284(1)(k)(iii)(C)(D)(E) and (E.1) of the *Act* located within the municipal boundary of the City of Lloydminster, Saskatchewan, the assessment must reflect the characteristics and specifications contained in the RFI as of October 31 of the assessment year.
- (e) For linear property described in 4.002(a), the following sections apply:
 - (i) 4.003(a)
 - (ii) 4.006
 - (iii) 4.010(a)
 - (iv) 4.011(a)
 - (v) 4.012.
- (f) For linear property described in 4.002(b), the following sections apply:
 - (i) 4.003(b)
 - (ii) 4.007
 - (iii) 4.013.
- (g) For linear property described in 4.002(c) or 4.002(d), the following sections apply:
 - (i) 4.003(c)
 - (ii) 4.004
 - (iii) 4.005
 - (iv) 4.008
 - (v) 4.009
 - (vi) 4.010(b)
 - (vii) 4.011(b)
 - (viii) 4.014.

4.003 CHARACTERISTICS AND SPECIFICATIONS USED TO DETERMINE THE ACC OF LINEAR PROPERTY PIPELINES

- (a) For linear property described in 4.002(a), the ACC is determined based on the combination of the following characteristics and specifications:
 - (i) pipeline material (see Table 4.1),
 - (ii) outside diameter, and
 - (iii) the maximum operating pressure, when the material is steel, as contained in the records of the EUB.
- (b) For linear property described in 4.002(b), the ACC is determined based on the combination of the following characteristics and specifications:
 - (i) pipeline material (see Table 4.1),
 - (ii) outside diameter, and
 - (iii) the maximum operating pressure, when the material is steel, as contained in the RFI.
- (c) For linear property described in 4.002(c) or 4.002(d), the ACC is determined based on the combination of the following characteristics and specifications:
 - (i) pool code,
 - (ii) well status fluid,
 - (iii) well status mode,
 - (iv) well status type,
 - (v) well status structure,
 - (vi) monthly oil (includes bitumen),
 - (vii) monthly gas, and
 - (viii) monthly condensate volumes,
 as contained in the records of the EUB or the RFI.

4.004 PROCESS FOR DETERMINING THE WELL STATUS OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)

The well status of linear property pipelines described in 4.002(c) or 4.002(d) is determined by combining the latest well status fluid, well status mode, well status type and well status structure as contained in the records of the EUB or the RFI as shown in Table 4.5.

4.005 PROCESS FOR DETERMINING THE WELL STATUS DESCRIPTION OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)

The process for determining well status description for each well status identified for linear property described in 4.002(c) or 4.002(d) is as follows:

- (1) Locate each well status in column 1 of Table 4.5.
- (2) Determine the sum of oil and condensate production in the 12 months ending October 31 of the assessment year. If production is greater than zero (0), then the well status description is found in column 2 of Table 4.5 and proceed to 4.005(5). If production is equal to zero (0), then proceed to 4.005(3).
- (3) Determine the total gas production in the 12 months ending October 31 of the assessment year. If production is greater than zero (0), then the well status description is found in column 3 of Table 4.5 and proceed to 4.005(5). If production is equal to zero (0), proceed to 4.005(4).
- (4) For all remaining linear property described in 4.002(c) or 4.002(d) the well status description is found in column 4 of Table 4.5.
- (5) For "Gas" and "Drilled and Cased" well status descriptions, if the first four characters of pool code associated with the well status, as contained in the records of the EUB, or the RFI, are 0150, then the well status description is found in Table 4.6.

4.006 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A)

For linear property described in 4.002(a) the ACC is found in Table 4.2, and is determined using the combination of the characteristics and specifications identified in 4.003(a).

4.007 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(B)

For linear property described in 4.002(b) the ACC is found in Table 4.2, and is determined using the combination of the characteristics and specifications identified in 4.003(b).

4.008 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)

- (a) Determine how many well statuses the linear property has.
- (b) If the linear property has:
 - (i) exactly one well status, locate the well status description determined in 4.005 on Table 4.7 to determine the ACC.
 - (ii) more than one well status description, use Table 4.8. From the well status descriptions of the linear property determined in 4.005, identify the well status description that occurs first in Table 4.8.

4.009 PROCESS FOR DETERMINING N* IN TABLE 4.9

- (a) Identify the well status descriptions with the largest associated true vertical depth.
- (b) n* for the linear property is the least of
 - (i) Total depth
 - (ii) True vertical depth
 - (iii) Deepest shoe set depth
 - (iv) Plug back depth
 - (v) Bottom of the deepest producing interval, or
 - (vi) Bottom of the latest deepest perforation interval depth (only if there is no deepest producing interval)

as contained in the records of the EUB or the RFI for the well statuses identified in 4.009(1) where the depth does not equal zero (0).

4.010 CHARACTERISTICS AND SPECIFICATIONS USED FOR DETERMINING ADDITIONAL DEPRECIATION (SCHEDULE D) FOR LINEAR PROPERTY PIPELINES

- (a) For linear property described in 4.002(a) or 4.002(b), the following specifications and characteristics:
 - (i) Pipe status
 - (ii) From facility code, and
 - (iii) From location

as of October 31 of the assessment year and as contained in the records of the EUB or the RFI, are used to determine the schedule D factor, if applicable.
- (b) For linear property described in 4.002(c) or 4.002(d), the following specifications and characteristics:
 - (i) Monthly oil production volume
 - (ii) Monthly gas production volume
 - (iii) Monthly condensate volume
 - (iv) Monthly injection hours, and
 - (v) Monthly production hours

as of October 31 of the assessment year and as contained in the records of the EUB or the RFI are used to determine the schedule D factor, if applicable.

4.011 PROCESS FOR DETERMINING ADDITIONAL DEPRECIATION (SCHEDULE D) FOR LINEAR PROPERTY PIPELINES

- (a) For linear property described in 4.002(a), the specifications and characteristics identified in 4.010(a) are used as described in Table 4.4.
- (b) For linear property described in 4.002(c) or 4.002(d):
 - (i) Calculate the total production for the linear property, including all linear property well statuses, for the twelve months ending October 31 of the assessment year using the formula:

$$\text{Total Production} = \text{Oil production (m3)} + \text{Condensate production (m3)} + (\text{Gas production (Tm3)} \div 0.9634)$$

**Oil, condensate and gas production are as contained in the records of the EUB or the RFI. No further conversion is required.
 - (ii) Calculate the total injection and production hours for the linear property, including all linear property well statuses, for the twelve months ending October 31 of the assessment year.
 - (iii) Refer to Table 4.9 to determine the table to be used to find Schedule D depreciation for the ACC determined in section 4.008.

4.012 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(A)

The assessment of linear property pipelines described in 4.002(a) is calculated using the following process:

- (a) Locate the ACC determined from section 4.006 in Table 4.3.
- (b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest \$1. The minimum base cost is \$1.
- (c) Determine the Schedule B factor using the prescribed value in Table 4.3.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.3. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.
- (e) Determine the Schedule D factor using the prescribed values in Table 4.3 and Table 4.4. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.
- (f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedules A, B, C, and D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

4.013 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(B)

The assessment of linear property described in 4.002(b) is calculated using the following process:

- (a) Locate the ACC determined from section 4.007 in Table 4.3.
- (b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest \$1. The minimum base cost is \$1.
- (c) Determine the Schedule B factor using the prescribed value in Table 4.3.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.3. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.
- (e) Determine the Schedule D factor using the prescribed values in Table 4.3 and Table 4.4. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.
- (f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedules A, B, C and D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

4.014

**PROCESS FOR CALCULATING THE ASSESSMENT OF
LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)**

The assessment of linear property pipelines described in 4.002(c) or 4.002(d) is calculated using the following process:

- (a) Locate the ACC determined from section 4.008 in Table 4.9.
- (b) Calculate base cost using the prescribed Schedule A formula, rounded to the nearest \$1. The minimum base cost is \$1.
- (c) Determine the Schedule B factor using the prescribed value in Table 4.9.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.9. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.
- (e) Determine the Schedule D factor using the prescribed values in Table 4.9 as prescribed. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.
- (f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedules A, B, C and D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

TABLE 4.1

PIPE MATERIAL EQUIVALENCY CHART FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)

The following chart will be used to translate the EUB or RFI pipe material code to the Minister's Guidelines pipe material code.

EUB or RFI Pipe Material	Code	Minister's Guidelines Pipe Material	Code
Aluminum	A	Aluminum	A
Poly Butylenes	B	Polyethylene	P
Cellulose Acetate	C	Polyethylene	P
Fibreglass	F	Fibreglass	F
Composite	G	Steel	S
Asbestos Cement	H	Polyethylene	P
Cast Iron	N	Steel	S
Polyethylene	P	Polyethylene	P
Non Certified	R	Polyethylene	P
Steel	S	Steel	S
Unknown	U	Polyethylene	P
Polyvinyl chloride	V	Polyvinyl chloride	V
All Others		Steel	S

TABLE 4.2 **PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)**

ACC	Material	Outside diameter (mm)	Pressure
PL100	Steel	Less than 24.1	LP
PL101	Steel	Less than 24.1	HP
PL102	Steel	24.1 to 30.1	LP
PL103	Steel	24.1 to 30.1	HP
PL104	Steel	30.2 to 37.8	LP
PL105	Steel	30.2 to 37.8	HP
PL106	Steel	37.9 to 45.3	LP
PL107	Steel	37.9 to 45.3	HP
PL108	Steel	45.4 to 54.3	LP
PL109	Steel	45.4 to 54.3	HP
PL110	Steel	54.4 to 74.6	LP
PL111	Steel	54.4 to 74.6	HP
PL112	Steel	74.7 to 101.6	LP
PL113	Steel	74.7 to 101.6	HP
PL114	Steel	101.7 to 141.3	LP
PL115	Steel	101.7 to 141.3	HP
PL116	Steel	141.4 to 193.7	LP
PL117	Steel	141.4 to 193.7	HP
PL118	Steel	193.8 to 246.1	LP
PL119	Steel	193.8 to 246.1	HP
PL120	Steel	246.2 to 298.5	LP
PL121	Steel	246.2 to 298.5	HP
PL122	Steel	298.6 to 339.8	LP
PL123	Steel	298.6 to 339.8	HP
PL124	Steel	339.9 to 381.0	LP
PL125	Steel	339.9 to 381.0	HP
PL126	Steel	381.1 to 431.7	LP
PL127	Steel	381.1 to 431.7	HP
PL128	Steel	431.8 to 482.5	LP
PL129	Steel	431.8 to 482.5	HP
PL130	Steel	482.6 to 533.5	LP
PL131	Steel	482.6 to 533.5	HP
PL132	Steel	533.6 to 584.5	LP
PL133	Steel	533.6 to 584.5	HP
PL134	Steel	584.6 to 635.0	LP
PL135	Steel	584.6 to 635.0	HP
PL136	Steel	635.1 to 685.5	LP
PL137	Steel	635.1 to 685.5	HP
PL138	Steel	685.6 to 736.5	LP
PL139	Steel	685.6 to 736.5	HP
PL140	Steel	736.6 to 787.5	LP
PL141	Steel	736.6 to 787.5	HP
PL142	Steel	787.6 to 838.5	LP
PL143	Steel	787.6 to 838.5	HP

TABLE 4.2 CONT.

ACC	Material	Outside diameter (mm)	Pressure
PL144	Steel	838.6 to 889.0	LP
PL145	Steel	838.6 to 889.0	HP
PL146	Steel	889.1 to 990.5	LP
PL147	Steel	889.1 to 990.5	HP
PL148	Steel	990.6 to 1143.0	LP
PL149	Steel	990.6 to 1143.0	HP
PL150	Steel	1143.1 to 1320.5	LP
PL151	Steel	1143.1 to 1320.5	HP
PL152	Steel	1320.6 to 1523.5	LP
PL153	Steel	1320.6 to 1523.5	HP
PL154	Steel	Greater than 1523.5	LP
PL155	Steel	Greater than 1523.5	HP
PL200	Polyethylene	Less than 24.1	n/a
PL201	Polyethylene	24.1 to 30.1	n/a
PL202	Polyethylene	30.2 to 37.8	n/a
PL203	Polyethylene	37.9 to 45.3	n/a
PL204	Polyethylene	45.4 to 54.3	n/a
PL205	Polyethylene	54.4 to 74.6	n/a
PL206	Polyethylene	74.7 to 101.6	n/a
PL207	Polyethylene	101.7 to 141.3	n/a
PL208	Polyethylene	141.4 to 193.7	n/a
PL209	Polyethylene	193.8 to 246.1	n/a
PL210	Polyethylene	246.2 to 298.5	n/a
PL211	Polyethylene	298.6 to 339.8	n/a
PL212	Polyethylene	339.9 to 363.1	n/a
PL213	Polyethylene	363.2 to 434.6	n/a
PL214	Polyethylene	434.7 to 558.8	n/a
PL215	Polyethylene	558.9 to 765.0	n/a
PL216	Polyethylene	765.1 to 933.4	n/a
PL217	Polyethylene	Greater than 933.4	n/a
PL300	Polyvinyl	Less than 24.1	n/a
PL301	Polyvinyl	24.1 to 30.1	n/a
PL302	Polyvinyl	30.2 to 37.8	n/a
PL303	Polyvinyl	37.9 to 45.3	n/a
PL304	Polyvinyl	45.4 to 54.3	n/a
PL305	Polyvinyl	54.4 to 74.6	n/a
PL306	Polyvinyl	74.7 to 101.6	n/a
PL307	Polyvinyl	101.7 to 141.3	n/a
PL308	Polyvinyl	141.4 to 193.7	n/a
PL309	Polyvinyl	193.8 to 246.1	n/a
PL310	Polyvinyl	246.2 to 298.5	n/a
PL311	Polyvinyl	298.6 to 339.8	n/a
PL312	Polyvinyl	339.9 to 363.1	n/a
PL313	Polyvinyl	363.2 to 434.6	n/a
PL314	Polyvinyl	434.7 to 558.8	n/a

TABLE 4.2 CONT.

ACC	Material	Outside diameter (mm)	Pressure
PL315	Polyvinyl	558.9 to 765.0	n/a
PL316	Polyvinyl	765.1 to 933.4	n/a
PL317	Polyvinyl	Greater than 933.4	n/a
PL400	Aluminum	Less than 45.4	n/a
PL401	Aluminum	45.4 to 54.3	n/a
PL402	Aluminum	54.4 to 74.6	n/a
PL403	Aluminum	74.7 to 101.6	n/a
PL404	Aluminum	101.7 to 141.3	n/a
PL405	Aluminium	Greater than 141.3	n/a
PL500	Fibreglass	Less than 24.1	n/a
PL501	Fibreglass	24.1 to 30.1	n/a
PL502	Fibreglass	30.2 to 37.8	n/a
PL503	Fibreglass	37.9 to 45.3	n/a
PL504	Fibreglass	45.4 to 54.3	n/a
PL505	Fibreglass	54.4 to 74.6	n/a
PL506	Fibreglass	74.7 to 101.6	n/a
PL507	Fibreglass	101.7 to 141.3	n/a
PL508	Fibreglass	141.4 to 193.7	n/a
PL509	Fibreglass	193.8 to 246.1	n/a
PL510	Fibreglass	246.2 to 298.5	n/a
PL511	Fibreglass	298.6 to 558.9	n/a
PL512	Fibreglass	559.0 to 863.9	n/a
PL513	Fibreglass	Greater than 863.9	n/a

TABLE 4.3 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)

For ACCs beginning with PL, n^* equals the licensed length of pipe as contained in the EUB Pipeline Attribute File, or in the case of self-reported pipeline as contained in the RFI, as of October 31 of the assessment year.

For ACCs beginning with GDS, n^* equals the number of customer hookups.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL100	Low pressure steel pipe with a diameter less than 24.1 mm.	$14\,300 \times n^*$	1.398	0.750	Table 4.4
PL101	High pressure steel pipe with a diameter less than 24.1 mm.	$15\,800 \times n^*$	1.398	0.750	Table 4.4
PL102	Low pressure steel pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$15\,000 \times n^*$	1.398	0.750	Table 4.4
PL103	High pressure steel pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$16\,400 \times n^*$	1.398	0.750	Table 4.4
PL104	Low pressure steel pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$15\,700 \times n^*$	1.398	0.750	Table 4.4
PL105	High pressure steel pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$17\,100 \times n^*$	1.398	0.750	Table 4.4
PL106	Low pressure steel pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$17\,400 \times n^*$	1.398	0.750	Table 4.4
PL107	High pressure steel pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$19\,100 \times n^*$	1.398	0.750	Table 4.4
PL108	Low pressure steel pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$17\,400 \times n^*$	1.398	0.750	Table 4.4
PL109	High pressure steel pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$19\,100 \times n^*$	1.398	0.750	Table 4.4
PL110	Low pressure steel pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$25\,300 \times n^*$	1.398	0.750	Table 4.4
PL111	High pressure steel pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$26\,200 \times n^*$	1.398	0.750	Table 4.4
PL112	Low pressure steel pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$31\,100 \times n^*$	1.398	0.750	Table 4.4
PL113	High pressure steel pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$32\,100 \times n^*$	1.398	0.750	Table 4.4
PL114	Low pressure steel pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$39\,800 \times n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL115	High pressure steel pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$40\,900 \times n^*$	1.398	0.750	Table 4.4
PL116	Low pressure steel pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$50\,800 \times n^*$	1.398	0.750	Table 4.4
PL117	High pressure steel pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$58\,100 \times n^*$	1.398	0.750	Table 4.4
PL118	Low pressure steel pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$64\,500 \times n^*$	1.398	0.750	Table 4.4
PL119	High pressure steel pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$78\,800 \times n^*$	1.398	0.750	Table 4.4
PL120	Low pressure steel pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$75\,900 \times n^*$	1.398	0.750	Table 4.4
PL121	High pressure steel pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$92\,800 \times n^*$	1.398	0.750	Table 4.4
PL122	Low pressure steel pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	$87\,800 \times n^*$	1.398	0.750	Table 4.4
PL123	High pressure steel pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	$105\,600 \times n^*$	1.398	0.750	Table 4.4
PL124	Low pressure steel pipe with a diameter between 339.9 mm and 381.0 mm (inclusive).	$107\,900 \times n^*$	1.398	0.750	Table 4.4
PL125	High pressure steel pipe with a diameter between 339.9 mm and 381.0 mm (inclusive).	$126\,100 \times n^*$	1.398	0.750	Table 4.4
PL126	Low pressure steel pipe with a diameter between 381.1 mm and 431.7 mm (inclusive).	$130\,400 \times n^*$	1.398	0.750	Table 4.4
PL127	High pressure steel pipe with a diameter between 381.1 mm and 431.7 mm (inclusive).	$149\,000 \times n^*$	1.398	0.750	Table 4.4
PL128	Low pressure steel pipe with a diameter between 431.8 mm and 482.5 mm (inclusive).	$164\,400 \times n^*$	1.398	0.750	Table 4.4
PL129	High pressure steel pipe with a diameter between 431.8 mm and 482.5 mm (inclusive).	$182\,200 \times n^*$	1.398	0.750	Table 4.4
PL130	Low pressure steel pipe with a diameter between 482.6 mm and 533.5 mm (inclusive).	$188\,700 \times n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL131	High pressure steel pipe with a diameter between 482.6 mm and 533.5 mm (inclusive).	$199\,600 \times n^*$	1.398	0.750	Table 4.4
PL132	Low pressure steel pipe with a diameter between 533.6 mm and 584.5 mm (inclusive).	$204\,600 \times n^*$	1.398	0.750	Table 4.4
PL133	High pressure steel pipe with a diameter between 533.6 mm and 584.5 mm (inclusive).	$231\,600 \times n^*$	1.398	0.750	Table 4.4
PL134	Low pressure steel pipe with a diameter between 584.6 mm and 635.0 mm (inclusive).	$257\,200 \times n^*$	1.398	0.750	Table 4.4
PL135	High pressure steel pipe with a diameter between 584.6 mm and 635.0 mm (inclusive).	$275\,300 \times n^*$	1.398	0.750	Table 4.4
PL136	Low pressure steel pipe with a diameter between 635.1 mm and 685.5 mm (inclusive).	$284\,300 \times n^*$	1.398	0.750	Table 4.4
PL137	High pressure steel pipe with a diameter between 635.1 mm and 685.5 mm (inclusive).	$300\,700 \times n^*$	1.398	0.750	Table 4.4
PL138	Low pressure steel pipe with a diameter between 685.6 mm and 736.5 mm (inclusive).	$300\,400 \times n^*$	1.398	0.750	Table 4.4
PL139	High pressure steel pipe with a diameter between 685.6 mm and 736.5 mm (inclusive).	$333\,000 \times n^*$	1.398	0.750	Table 4.4
PL140	Low pressure steel pipe with a diameter between 736.6 mm and 787.5 mm (inclusive).	$337\,500 \times n^*$	1.398	0.750	Table 4.4
PL141	High pressure steel pipe with a diameter between 736.6 mm and 787.5 mm (inclusive).	$374\,800 \times n^*$	1.398	0.750	Table 4.4
PL142	Low pressure steel pipe with a diameter between 787.6 mm and 838.5 mm (inclusive).	$373\,100 \times n^*$	1.398	0.750	Table 4.4
PL143	High pressure steel pipe with a diameter between 787.6 mm and 838.5 mm (inclusive).	$396\,700 \times n^*$	1.398	0.750	Table 4.4
PL144	Low pressure steel pipe with a diameter between 838.6 mm and 889.0 mm (inclusive).	$390\,400 \times n^*$	1.398	0.750	Table 4.4
PL145	High pressure steel pipe with a diameter between 838.6 mm and 889.0 mm (inclusive).	$433\,800 \times n^*$	1.398	0.750	Table 4.4
PL146	Low pressure steel pipe with a diameter between 889.1 mm and 990.5 mm (inclusive).	$432\,700 \times n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL147	High pressure steel pipe with a diameter between 889.1 mm and 990.5 mm (inclusive).	$480\,300 \times n^*$	1.398	0.750	Table 4.4
PL148	Low pressure steel pipe with a diameter between 990.6 mm and 1143.0 mm (inclusive).	$517\,900 \times n^*$	1.398	0.750	Table 4.4
PL149	High pressure steel pipe with a diameter between 990.6 mm and 1143.0 mm (inclusive).	$570\,600 \times n^*$	1.398	0.750	Table 4.4
PL150	Low pressure steel pipe with a diameter between 1143.1 mm and 1320.5 mm (inclusive).	$653\,800 \times n^*$	1.398	0.750	Table 4.4
PL151	High pressure steel pipe with a diameter between 1143.1 mm and 1320.5 mm (inclusive).	$741\,300 \times n^*$	1.398	0.750	Table 4.4
PL152	Low pressure steel pipe with a diameter between 1320.6 mm and 1523.5 mm (inclusive).	$891\,900 \times n^*$	1.398	0.750	Table 4.4
PL153	High pressure steel pipe with a diameter between 1320.6 mm and 1523.5 mm (inclusive).	$1\,005\,100 \times n^*$	1.398	0.750	Table 4.4
PL154	Low pressure steel pipe with a diameter greater than 1523.5 mm.	$891\,900 \times n^*$	1.398	0.750	Table 4.4
PL155	High pressure steel pipe with a diameter greater than 1523.5 mm.	$1\,005\,100 \times n^*$	1.398	0.750	Table 4.4
PL200	Polyethylene pipe with a diameter less than 24.1 mm.	$7\,700 \times n^*$	1.398	0.750	Table 4.4
PL201	Polyethylene pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$8\,200 \times n^*$	1.398	0.750	Table 4.4
PL202	Polyethylene pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$8\,600 \times n^*$	1.398	0.750	Table 4.4
PL203	Polyethylene pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$9\,300 \times n^*$	1.398	0.750	Table 4.4
PL204	Polyethylene pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$9\,300 \times n^*$	1.398	0.750	Table 4.4
PL205	Polyethylene pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$10\,200 \times n^*$	1.398	0.750	Table 4.4
PL206	Polyethylene pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$13\,200 \times n^*$	1.398	0.750	Table 4.4
PL207	Polyethylene pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$18\,500 \times n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL208	Polyethylene pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$26\,000 \times n^*$	1.398	0.750	Table 4.4
PL209	Polyethylene pipe with a diameter between 193.8 mm to 246.1 mm (inclusive).	$46\,600 \times n^*$	1.398	0.750	Table 4.4
PL210	Polyethylene pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$61\,900 \times n^*$	1.398	0.750	Table 4.4
PL211	Polyethylene pipe with a diameter between 298.6 mm to 339.8 mm (inclusive).	$77\,000 \times n^*$	1.398	0.750	Table 4.4
PL212	Polyethylene pipe with a diameter between 339.9 mm and 363.1 mm (inclusive).	$81\,870 \times n^*$	1.398	0.750	Table 4.4
PL213	Polyethylene pipe with a diameter between 363.2 mm and 434.6 mm (inclusive).	$93\,850 \times n^*$	1.398	0.750	Table 4.4
PL214	Polyethylene pipe with a diameter between 434.7 mm and 558.8 mm (inclusive).	$299\,460 \times n^*$	1.398	0.750	Table 4.4
PL215	Polyethylene pipe with a diameter between 558.9 mm and 765.0 mm (inclusive).	$520\,450 \times n^*$	1.398	0.750	Table 4.4
PL216	Polyethylene pipe with a diameter between 765.1 mm and 933.4 mm (inclusive).	$632\,740 \times n^*$	1.398	0.750	Table 4.4
PL217	Polyethylene pipe with a diameter greater than 933.4 mm.	$751\,510 \times n^*$	1.398	0.750	Table 4.4
PL300	Polyvinyl pipe with a diameter less than 24.1 mm.	$7\,700 \times n^*$	1.398	0.750	Table 4.4
PL301	Polyvinyl pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$8\,200 \times n^*$	1.398	0.750	Table 4.4
PL302	Polyvinyl pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$8\,600 \times n^*$	1.398	0.750	Table 4.4
PL303	Polyvinyl pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$9\,300 \times n^*$	1.398	0.750	Table 4.4
PL304	Polyvinyl pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$9\,300 \times n^*$	1.398	0.750	Table 4.4
PL305	Polyvinyl pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$10\,200 \times n^*$	1.398	0.750	Table 4.4
PL306	Polyvinyl pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$13\,200 \times n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL307	Polyvinyl pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$18\,500 \times n^*$	1.398	0.750	Table 4.4
PL308	Polyvinyl pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$26\,000 \times n^*$	1.398	0.750	Table 4.4
PL309	Polyvinyl pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$46\,600 \times n^*$	1.398	0.750	Table 4.4
PL310	Polyvinyl pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$61\,900 \times n^*$	1.398	0.750	Table 4.4
PL311	Polyvinyl pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	$77\,000 \times n^*$	1.398	0.750	Table 4.4
PL312	Polyvinyl pipe with a diameter between 339.9 mm and 363.1 mm (inclusive).	$81\,870 \times n^*$	1.398	0.750	Table 4.4
PL313	Polyvinyl pipe with a diameter between 363.2 mm and 434.6 mm (inclusive).	$93\,850 \times n^*$	1.398	0.750	Table 4.4
PL314	Polyvinyl pipe with a diameter between 434.7 mm and 558.8 mm.	$299\,460 \times n^*$	1.398	0.750	Table 4.4
PL315	Polyvinyl pipe with a diameter between 558.9 mm and 765.0 mm (inclusive).	$520\,450 \times n^*$	1.398	0.750	Table 4.4
PL316	Polyvinyl pipe with a diameter between 765.1 mm and 933.4 mm (inclusive).	$632\,740 \times n^*$	1.398	0.750	Table 4.4
PL317	Polyvinyl pipe with a diameter greater than 933.4 mm.	$751\,510 \times n^*$	1.398	0.750	Table 4.4
PL400	Aluminum pipe with a diameter less than 45.4 mm.	$14\,600 \times n^*$	1.398	0.750	Table 4.4
PL401	Aluminum pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$14\,600 \times n^*$	1.398	0.750	Table 4.4
PL402	Aluminum pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$18\,000 \times n^*$	1.398	0.750	Table 4.4
PL403	Aluminum pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$24\,400 \times n^*$	1.398	0.750	Table 4.4
PL404	Aluminum pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$35\,400 \times n^*$	1.398	0.750	Table 4.4
PL405	Aluminum pipe with a diameter greater than 141.3 mm.	$46\,470 \times n^*$	1.398	0.750	Table 4.4
PL500	Fibreglass pipe with a diameter less than 24.1 mm.	$7\,700 \times n^*$	1.398	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL501	Fibreglass pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$8\,200 \times n^*$	1.398	0.750	Table 4.4
PL502	Fibreglass pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$8\,600 \times n^*$	1.398	0.750	Table 4.4
PL503	Fibreglass pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$9\,300 \times n^*$	1.398	0.750	Table 4.4
PL504	Fibreglass pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$9\,300 \times n^*$	1.398	0.750	Table 4.4
PL505	Fibreglass pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$10\,200 \times n^*$	1.398	0.750	Table 4.4
PL506	Fibreglass pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$13\,200 \times n^*$	1.398	0.750	Table 4.4
PL507	Fibreglass pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$18\,500 \times n^*$	1.398	0.750	Table 4.4
PL508	Fibreglass pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$26\,000 \times n^*$	1.398	0.750	Table 4.4
PL509	Fibreglass pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$46\,600 \times n^*$	1.398	0.750	Table 4.4
PL510	Fibreglass pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$61\,900 \times n^*$	1.398	0.750	Table 4.4
PL511	Fibreglass pipe with a diameter between 298.6 mm and 558.9 mm (inclusive).	$77\,000 \times n^*$	1.398	0.750	Table 4.4
PL512	Fibreglass pipe with a diameter between 559.0 mm and 863.9 mm (inclusive).	$194\,610 \times n^*$	1.398	0.750	Table 4.4
PL513	Fibreglass pipe with a diameter greater than 863.9 mm.	$374\,250 \times n^*$	1.398	0.750	Table 4.4
GDS10	8.5 cubic metres per hour or less. Service line from tap to meter.	$176.00 \times n^*$	1.398	0.750	1.000
GDS20	8.5 cubic metres per hour or greater. Service line from tap to meter.	$182.00 \times n^*$	1.398	0.750	1.000
GDS30	8.5 cubic metres per hour or less. Meter set including meter with regulator.	$181.00 \times n^*$	1.398	0.750	1.000
GDS40	8.5 cubic metres per hour or greater. Meter set including meter with regulator.	$1\,413.00 \times n^*$	1.398	0.750	1.000

TABLE 4.4 SCHEDULE D FACTORS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)

Depreciation factors in this table are not cumulative. If more than one depreciation factor from this table is applicable, the assessor shall only apply the lowest factor. In other words, the assessor will apply the factor that allows the greatest amount of depreciation.

Code	Description	Schedule D Factor
W	Pipeline that meets <u>all</u> of the following criteria: 1. The pipeline has a pipe status of operational as contained in the records of the EUB; 2. The pipeline has a "from" facility code of WE as contained in the records of the EUB; and 3. The pipeline is located in the same LSD, section, township, range and meridian as a well surface hole whose total production is equal to zero (0) as contained in the records of the EUB for the twelve months ending October 31 of the assessment year.	0.100
D	Pipeline that has a discontinued status as contained in the records of the EUB or the RFI.	0.100
CFBS	Pipeline with an operational status and a diameter greater than 246.2 mm as contained in the records of the EUB that is within the boundaries of Canadian Forces Base Suffield as found on Plan 9411999, Block A only.	0.950

TABLE 4.5 DETERMINING WELL STATUS DESCRIPTIONS FOR LINEAR PROPERTY DESCRIBED IN 4.002(c) OR 4.002(d)

Column 1: Well Status is determined by combining well status type, well status mode, well status fluid and well status structure as contained in the records of the EUB or the RFI.

Column 2: Provides the well status description where the sum of oil and condensate production in the 12 months ending October 31 of the assessment year is greater than 0.

Column 3: Provides the well status description where the sum of oil and condensate production is equal to 0 in the 12 months ending October 31 of the assessment year and gas production in the 12 months ending October 31 of the assessment year is greater than 0.

Column 4: Provides the well status description where the sum of oil and condensate production and gas production in the 12 months ending October 31 of the assessment year is equal to 0.

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
00000000	Oil Flowing	Gas	Drilled and Cased
15000300	Oil Flowing	Gas	Injection/Disposal/Storage
02160000	Oil Flowing	Gas	Gas
01090000	Crude Oil Flowing	Gas	Crude Oil Flowing
01100000	Crude Oil Flowing	Gas	Crude Oil Flowing
01001000	Crude Oil Flowing	Gas	Crude Oil Flowing
01060000	Crude Oil Flowing	Gas	Crude Oil Flowing
01110000	Crude Oil Pumping	Gas	Crude Oil Pumping
01011000	Crude Oil Flowing	Gas	Crude Oil Flowing
01010000	Crude Oil Flowing	Gas	Crude Oil Flowing
01120000	Crude Oil Pumping	Gas	Crude Oil Pumping
02090000	Crude Oil Flowing	Gas	Gas
02100000	Crude Oil Flowing	Gas	Gas
02110000	Crude Oil Flowing	Gas	Gas
02010000	Crude Oil Flowing	Gas	Gas
02130000	Crude Oil Flowing	Gas	Gas
17100000	Crude Bitumen	Gas	Crude Bitumen
17001000	Crude Bitumen	Gas	Crude Bitumen
17060000	Crude Bitumen	Gas	Crude Bitumen
17110000	Crude Bitumen	Gas	Crude Bitumen
17011000	Crude Bitumen	Gas	Crude Bitumen
17010000	Crude Bitumen	Gas	Crude Bitumen
06091100	Crude Oil Flowing	Gas	Water
06001100	Crude Oil Flowing	Gas	Water
06011100	Crude Oil Flowing	Gas	Water
00070000	Crude Oil Flowing	Gas	Drilled and Cased
00000005	Crude Oil Flowing	Gas	Gas
06090400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06090300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage

TABLE 4.5 CONT.

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
08000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
20000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08000900	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
09000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
10000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
13000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02000200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
16000200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06060300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06010400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08010900	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
09010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
10010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
11010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
13010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02010200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
16010200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
00090000	Crude Oil Flowing	Gas	Drilled & Cased
07000000	Crude Oil Flowing	Gas	Water
00000006	Crude Oil Flowing	Gas	Drilled & Cased
00001200	Crude Bitumen	Gas	Injection/Disposal/Storage
07010000	Crude Oil Flowing	Gas	Water
00011200	Crude Bitumen	Gas	Injection/Disposal/Storage
00000500	Crude Oil Flowing	Gas	Drilled & Cased
22100000	Crude Oil Flowing	Gas	Gas
22130000	Crude Oil Flowing	Gas	Gas
23010000	Crude Oil Flowing	Gas	Gas
23100000	Crude Oil Flowing	Gas	Gas
23110000	Crude Oil Flowing	Gas	Gas
23130000	Crude Oil Flowing	Gas	Gas

TABLE 4.6

DETERMINING THE WELL STATUS DESCRIPTION FOR LINEAR PROPERTY DESCRIBED IN 4.002(c) OR 4.002(d) WHERE THE WELL STATUS IS ASSOCIATED WITH POOL CODE 0158

Well status description	Well status description for Pool Code 0158
Gas	Pool Code 0158
Drilled and Cased	Pool Code 0158- Drilled & Cased

TABLE 4.7 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) WHERE THERE IS EXACTLY ONE WELL STATUS

Well status description	ACC
Crude Oil flowing	WL10
Crude oil pumping	WL20
Gas	WL30
Injection/Disposal/Storage	WL40
Crude Bitumen	WL50
Water	WL70
Drilled and Cased	WL120
Pool Code 0158	WL230
Pool Code 0158-Drilled and Cased	WL250

TABLE 4.8 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) WHERE THERE IS MORE THAN ONE WELL STATUS DESCRIPTION

Well Status description	ACC
Crude Bitumen	WL50
Crude Oil Pumping	WL90
Crude Oil Flowing	WL80
Gas	WL100
Pool Code 0158	WL240
Injection/Disposal/Storage	WL110
Drilled and Cased	WL120
Pool Code 0158-Drilled and Cased	WL250
Water	WL70

TABLE 4.9 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)

The process for determining n^* in Table 4.9 is described in section 4.009.

For ACCs WL10, WL20, WL30, WL40, WL50, WL80, WL90, WL100, WL110, WL120, WL230, WL240, WL250 if (n^*-304) is less than zero (0) then (n^*-304) equals zero (0).

ACC	ACC Description	Schedule			
		A	B	C	D
WL10	Crude oil flow well where the licence has one unique well identifier	$41937 + (n^* - 304) \times 74.80$	1.608	0.750	Table 4.10
WL20	Crude oil pump well where the licence has one unique well identifier	$61567 + (n^* - 304) \times 87.30$	1.608	0.750	Table 4.10
WL30	Gas well where the licence has one unique well identifier	$32847 + (n^* - 304) \times 81.90$	1.608	0.750	Table 4.10
WL40	Injection/Disposal/Storage where the licence has one unique well identifier	$40267 + (n^* - 304) \times 91.90$	1.608	0.750	Table 4.12
WL50	Crude bitumen	$79047 + (n^* - 304) \times 127.10$	1.608	0.750	Table 4.10
WL70	Water Source / Supply	13947	1.608	0.750	Table 4.13
WL80	Crude Oil Flow where the licence has more than one unique well identifier	$52047 + (n^* - 304) \times 82.00$	1.608	0.750	Table 4.10
WL90	Crude Oil Pump where the licence has more than one unique well identifier	$73167 + (n^* - 304) \times 121.20$	1.608	0.750	Table 4.10
WL100	Gas where the licence has more than one unique well identifier	$45927 + (n^* - 304) \times 83.20$	1.608	0.750	Table 4.10
WL110	Injection/Disposal/ where the licence has more than one unique well identifier	$59877 + (n^* - 304) \times 128.60$	1.608	0.750	Table 4.12
WL120	Drilled and Cased	$3307 + (n^* - 304) \times 81.90$	1.608	0.750	0.100
WL230	Pool Code 0158 where the licence has one unique well identifier	$4327 + (n^* \times 59.50)$	1.608	0.750	Table 4.11
WL240	Pool Code 0158 where the licence has more than one unique well identifier	$4327 + (n^* \times 59.50)$	1.608	0.750	Table 4.11
WL250	Pool Code 0158-Drilled and Cased	$2627 + (n^* \times 59.50)$	1.608	0.750	0.100

TABLE 4.10 SCHEDULE D FACTORS FOR ACCS WL10, WL20, WL30, WL50, WL80, WL90, WL100

The process for calculating total well production is defined in 4.011(b).

Code	Total Production	Schedule D Factor
1A	Greater than 477	1.000
1B	Greater than 397 and less than or equal to 477	0.860
1C	Greater than 318 and less than or equal to 397	0.720
1D	Greater than 238 and less than or equal to 318	0.570
1E	Greater than 159 and less than or equal to 238	0.430
1F	Greater than 79 and less than or equal to 159	0.290
1G	Greater than 0 and less than or equal to 79	0.150
1H	0	0.100

TABLE 4.11 SCHEDULE D FACTORS FOR ACCS WL230 AND WL240

The process for calculating total well production is defined in 4.011(b).

Code	Total Production	Schedule D Factor
2A	Greater than 183	1.000
2B	Greater than 142 and less than or equal to 183	0.860
2C	Greater than 86 and less than or equal to 142	0.620
2D	Greater than 29 and less than or equal to 86	0.390
2E	Greater than 0 and less than or equal to 29	0.150
2F	0	0.100

TABLE 4.12 SCHEDULE D FACTORS FOR ACCS WL40 AND WL110

The process for calculating total injection hours is defined in 4.011(b).

Code	Injection Hours	Schedule D Factor
3A	Greater than 720 hrs	1.000
3B	Greater than 599 and less than or equal to 720 hrs	0.860
3C	Greater than 359 and less than or equal to 599 hrs	0.720
3D	Greater than 139 and less than or equal to 359 hrs	0.490
3E	Greater than 0 and less than or equal to 139 hrs	0.150
3F	0	0.100

TABLE 4.13 SCHEDULE D FACTORS FOR ACC WL70

The process for calculating total production hours is defined in 4.011(b).

Code	Production Hours	Schedule D Factor
4A	Greater than 720 hrs	1.000
4B	Greater than 599 and less than or equal to 720 hrs	0.860
4C	Greater than 359 and less than or equal to 599 hrs	0.720
4D	Greater than 139 and less than or equal to 359 hrs	0.490
4E	Greater than 0 and less than or equal to 139 hrs	0.150
4F	0	0.100

SUPPLEMENTAL INFORMATION

**CONSOLIDATION OF THE 2005 MINISTER'S GUIDELINES
REGARDING THE ASSESSMENT OF
FARM LAND, LINEAR PROPERTY, MACHINERY AND EQUIPMENT,
AND RAILWAY PROPERTY**

2005 ALBERTA CONSTRUCTION COST REPORTING GUIDE

INTERPRETIVE GUIDE TO APPENDIX V

ALBERTA MUNICIPAL AFFAIRS

Consolidation of the 2005 Minister's Guidelines Regarding Farm Land, Linear Property, Machinery and Equipment and Railway Property Assessment

1.000 DEFINITIONS

- (a) **Act** means the *Municipal Government Act* (RSA 2000, Ch.M-26)
- (b) **assessor** has the meaning given to it in the Act
- (c) **farming operations** has the meaning given to it in the Regulation;
- (d) **linear property** has the meaning given to it in the Act;
- (e) **machinery and equipment** has the meaning given to it in the Regulation;
- (f) **Minister** has the meaning given to it in the Act;
- (g) **municipality** has the meaning given to it in the Act;
- (h) **railway** has the meaning given to it in the Act.
- (i) **regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR 220/2004)

2.000 GENERAL

Pursuant to section 4(2) of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2005 Alberta Farm Land Assessment Minister's Guidelines*.

Pursuant to section 7 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2005 Alberta Railway Property Assessment Minister's Guidelines*.

Pursuant to section 8 of the Regulation, the assessor designated by the Minister must follow the procedures set out in the *2005 Alberta Linear Property Assessment Minister's Guidelines*.

Pursuant to section 9 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2005 Alberta Machinery and Equipment Assessment Minister's Guidelines*.

3.000 APPLICATION

Pursuant to sections 4, 7, 8, 9 in the *Matters Relating to Assessment and Taxation Regulation*, the Consolidation of the 2005 Minister's Guidelines regarding Farm Land, Linear Property, Machinery and Equipment and Railway Property Assessment consists of:

- (a) *Appendix I 2005 Alberta Farm Land Assessment Minister's Guidelines*,
 - (b) *Appendix II 2005 Alberta Linear Property Assessment Minister's Guidelines*,
 - (c) *Appendix III 2005 Alberta Machinery and Equipment Assessment Minister's Guidelines*,
 - (d) *Appendix IV 2005 Alberta Railway Property Assessment Minister's Guidelines*, and
 - (e) *Appendix V 2005 Construction Cost Reporting Guide*,
- and are referred to collectively as the Minister's Guidelines.

4.000 HEADINGS

The headings do not form part of the Minister's Guidelines and are shown for convenience only.

2005 Alberta Construction Cost Reporting Guide

1.000 COSTS TO BE INCLUDED IN DETERMINING ASSESSABLE COSTS

The costs of construction reported by the company to the assessor are the actual expenditures made in constructing the facility as referenced in the agreement with the contractor or as incurred directly by the company.

Construction costs include both direct and indirect costs.

1.100 DIRECT COSTS VERSUS INDIRECT COSTS

Direct costs are costs for labour, materials, and installation costs which can be directly related to the construction of a specific facility.

Indirect costs are costs incurred away from the site or are costs allocated to the project. Indirect costs are also incurred by a company that uses in-house resources to construct a facility.

The assessor should review the company submission to determine whether in-house staff have been involved in any construction activities. When such activities are identified allowances for indirect costs are to be included.

Direct costs include but are not limited to:

- staff, including labour, supervision, inspection, janitorial, and security,
- materials used for construction,
- consulting fees,
- engineering, design, and surveys,
- construction equipment: including scaffolding, pumps, tools, and consumable supplies,
- monitoring and control of construction,
- handling and storage of materials and equipment,
- equipment maintenance, repairs, and winterization,
- temporary facilities,
- clean-up costs and removal of rubbish, and
- security, including yard lighting and fire protection.

Indirect costs include but are not limited to:

- general contractor and subcontractor profit,
- contractors' overhead, including administration costs and head office allocations,
- staff recruitment,
- permits: building, electrical, etc.,
- insurance: fire, liability, property, etc., and
- cost to obtain a performance bond.

2.000 COSTS TO BE EXCLUDED IN DETERMINING ASSESSABLE COSTS

The following costs are to be excluded when determining assessable cost. This listing is not intended to be exhaustive.

Not all construction costs associated with a project are included in determining assessable cost. A project cost may be excluded from assessable cost for one or more of the following reasons:

- it is the cost of a pre-construction activity,
- it is the cost of a post-construction activity,
- it is associated with a component of the project which is not defined as property in the Act, and/or
- it is associated with property which is made exempt from assessment in the Act.

It may be necessary for the assessor to meet with the company representative to determine the status of specific costs and to understand accepted industrial policies and practices.

2.100 PRE-CONSTRUCTION ACTIVITIES

2.100.100 FEASIBILITY STUDIES

The costs associated with studies evaluating the viability of a proposed project are excluded. The costs of feasibility studies must be reported separately from the costs of developing working models that facilitate construction or staff training, which are included as project costs.

2.100.200 CANCELLATION CHARGES

Payments made to a contractor for cancellation of a project before any construction is performed are excluded.

2.200 POST-CONSTRUCTION ACTIVITIES

2.200.100 COMMISSIONING, PRE-PRODUCTION RUNS, AND START UP

The costs associated with the following activities occur after the physical completion of construction and are excluded:

Commissioning: the analysis and verification of operational processing or manufacturing systems.

Pre-production run: pre-operational run of the process allowing for adjustments, revisions, etc., that produce product to specification.

Start up: a run that produces on-specification product at design quantities within warranty provisions.

Note: The costs of equipment installed during, or as a result of, commissioning, pre-production, and start up runs are included.

2.200.200 CONSUMABLE MATERIALS

The costs for chemicals and catalysts consumed as part of an industrial process and during commissioning, pre-production, and start up are excluded.

2.300 PROPERTY THAT CANNOT BE ASSESSED

The cost of "property", "improvements", "structures", or "machinery and equipment" that does not meet the legislated definitions are excluded.

2.300.100 ROYALTIES, LICENSES, AND PATENT FEES

The payments made for the right to use particular processes are excluded.

2.300.200 MOBILE EQUIPMENT

The costs for mobile equipment are excluded.

2.300.300 SPARE EQUIPMENT

Spare machinery and equipment stored on site, but not designated as standby equipment, is excluded.

2.300.400 DESIGN CHANGES, ALTERATIONS, AND MODIFICATIONS

Alteration costs incurred during construction that improve the operational efficiency of the original plant design, are excluded. Likewise, the costs of "de-bottlenecking" or modifying an operating process are excluded if there are no changes to the equipment inventory.

Note: The cost of equipment installed to improve operational efficiency is included.

2.300.500 INTERFERENCE COSTS

Additional costs incurred for reasons of safety while working in close proximity to existing facilities, such as the cost of pilings to ensure the structural integrity of existing buildings or the rerouting of piping, electrical lines, or telecommunications lines, are all excluded.

2.300.600 GOODS AND SERVICES TAX (GST)

The GST paid on construction materials and services is excluded.

2.300.700 IMPORT DUTY AND BROKER FEES

The duty and fees levied on an imported component that increase its cost above the cost of a comparable component made in Canada, are excluded.

2.300.800 BONUS OR PENALTY

Bonuses such as those paid to a contractor for completion of the project prior to a stipulated deadline, are excluded. Similarly, a financial penalty imposed for failure to meet a condition in the contract is not deductible.

2.300.900 COMPUTER COSTS

Hardware and software computer costs that are not used, or intended to be used, as part of or in connection with the property being assessed, but are necessary to support the business activities carried on at the facility, such as accounting and personnel, are excluded.

2.400 PROPERTY EXEMPT FROM ASSESSMENT

Costs for property excluded from the assessment in accordance with section 298(1) of the Act are excluded.

2.500 ABNORMAL COSTS OF CONSTRUCTION

In order to reduce uncertainty and improve assessment consistency among regulated properties the following assumptions are made to describe normal conditions for the construction of regulated property:

- an adequate labour force is readily available at the worksite,
- raw materials and pre-fabricated component parts are readily available,
- projects are financed from operations or from shareholder equity and companies make no provision for interest during construction, and
- premium payments are not made for overtime worked.

The determination of what constitutes "typical" or "normal" is difficult; it is subjective and it may vary over time, from one location to another and among industries. If the actual costs of an industrial facility are greater than typical construction costs, the excess construction costs of the facility are considered abnormal and are excluded.

Abnormal costs can result from delays in construction caused by natural disasters or inclement weather or they may occur when the construction workforce is on site but a lack of supplies or a work slowdown reduces or stops actual construction. Additional costs incurred because of unproductive labour are excluded.

Two additional examples of abnormal costs are:

- a cost that would typically not be incurred in a balanced market, and/or
- a cost that is excluded to maintain consistency among regulated properties.

Specific documentation is required to substantiate claims for abnormal costs.

2.500.100 TRAVEL COSTS

The costs of paying staff for time spent travelling to and from the worksite or any costs to supply transportation for the workforce to and from the site are excluded.

2.500.200 TRANSPORTATION COSTS

The costs of transporting raw material and components from the Edmonton area to the work site are excluded. However, if the actual transportation costs from the point of origin to the plant site are equal to or less than the cost to the Edmonton area, the entire transportation costs are included.

Note: The cost of loading and unloading the raw materials and components is included.

2.500.300 INTEREST DURING CONSTRUCTION

The interest to finance the construction of a regulated property is excluded.

2.500.400 OVERTIME

The premium portion of wages and fringe benefits paid for overtime is excluded. For example, if time and a half is paid, the regular time portion is included but the extra half portion is excluded.

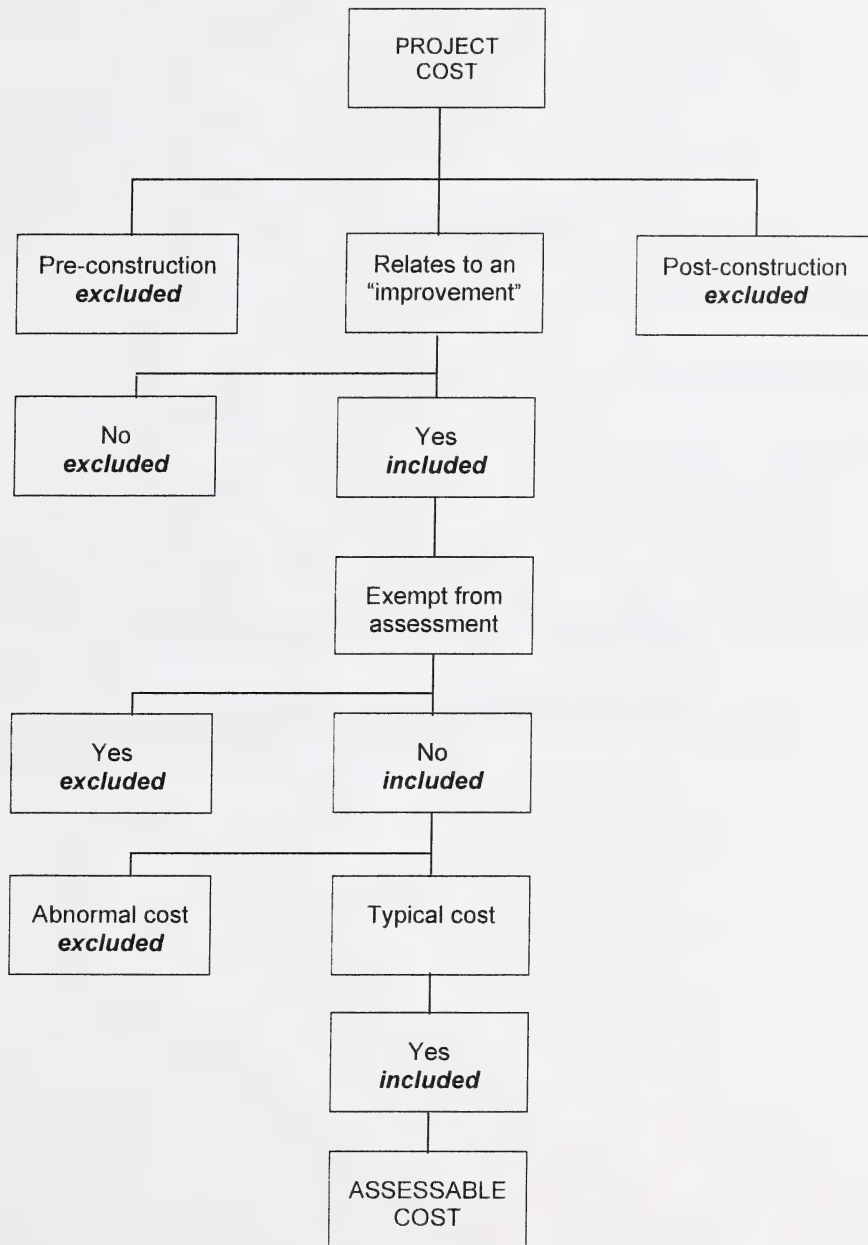
2.500.500 PROPERTY TAXES

The property and business taxes paid on a facility are excluded.

GLOSSARY

Act	The <i>Municipal Government Act</i> , RSA 2000Ch. M-26
Company	The assessed person as described in section 304 of the <i>Municipal Government Act</i> .
Company Representative	A person authorized by the company in writing to provide information that will be used for the purposes of preparing an assessment.
Contractor	The person or firm designated by contract as responsible for the overall construction of the facility.
Edmonton area	The City of Edmonton and the surrounding area within 50 kilometres of the City limits.

FIGURE 1 FROM PROJECT COST TO ASSESSABLE COST



Interpretive Guide to Appendix V

INTRODUCTION

SCOPE AND PURPOSE OF THIS GUIDE

The purpose of this guide is to assist company representatives in providing information needed by assessors to prepare assessments for regulated properties.

The procedures in this guide are intended to be consistent with the value standards prescribed in the *Matters Relating to Assessment and Taxation Regulation*. Issues of assessability are to be determined in accordance with the legislation.

The policies and procedures incorporated in this guide are modeled on the appraisal principle of reproduction cost, subject to divergences necessary to meet the requirements of Alberta's assessment legislation and to provide a stable property tax base.

The costs reported by the application of this guide are used by the assessor to determine the construction cost for property that is not described in Schedule A of the *Linear Property Assessment Manual* or Schedule A of the *Machinery and Equipment Assessment Manual*.

Much of the information used to determine construction cost is derived from the internal records of the company and provided by the company representative to the assessor. A company's internal records may also include project costs that should not be included by the assessor when determining the property assessment. This guide identifies costs that are typically included – as well as costs that are excluded – in the determination of the property assessment.

The principal objectives of this guide are to specify minimum standards for reporting construction costs, and to describe the construction costs that should be included in determining assessable cost.

REPORTING CONSTRUCTION COSTS

STANDARDS FOR REPORTING COSTS

The following standards are presented as minimum requirements for reporting construction costs:

- Documentation should represent all construction costs of structures and machinery and equipment. If actual costs are not available, engineering estimates can be provided with a commitment by the company representatives that actual costs will be provided when available.
- Assessors should make initial requests for information when construction begins. Reporting procedures can be agreed upon by the company representative and the assessor. Concerns can be addressed before an assessment is prepared.
- The level of detail reported should be sufficient to ensure the accurate accounting of future additions, the removal of machinery and equipment, or the demolition of structures.
- Costs for large facilities can be reported on an operational unit or process basis. Costs for small facilities can be reported on an item basis, grouped by structure or by process.
- Costs relating to structures should be clearly separated from those relating to machinery and equipment.
- All construction costs should be reported. The company representative should note those costs that the company believes should be excluded from the assessment and cite the appropriate section of this guide or provide a full explanation for the exclusion.
- The net cost of machinery and equipment removed from the facility is deducted.
- The company submission should be signed by a company representative who has authority to make the submission.

An assessor who receives a submission that does not meet these minimum requirements should return it to the company representative with a detailed description of its deficiencies.

STRUCTURES VERSUS MACHINERY COSTS

It is important to distinguish between the construction costs of structures and the costs of machinery and equipment. Machinery and equipment costs include the cost of any supporting foundations and footings required by the machinery and equipment. Structure costs may need to be prorated and a portion of foundation and footing costs assigned to machinery and equipment.

THE ASSESSOR'S AUTHORITY TO REQUEST INFORMATION

The company has a statutory duty under the *Municipal Government Act* to provide information to the assessor. The Act authorizes the assessor to request, and requires the company to provide, any information necessary for the assessor to prepare an assessment.

If a company does not provide the requested information by the statutory time frame under section 295(4) of the Act, the company loses its right of complaint to the Municipal Government Board or to an Assessment Review Board. The assessor also has the ability to request and obtain information under sections 294 and 296 of the Act.

CONFIDENTIALITY OF INFORMATION

All information reported to, or obtained by the assessor for the purpose of preparation of the assessment belongs to the municipality for which the assessor is acting.

This information is subject to access and confidentiality provisions of sections 299 to 301.1 of the *Municipal Government Act*, and, where applicable, the provisions of the *Freedom of Information and Protection of Privacy Act*.

ASSESSABLE COSTS

The costs of construction to be reported by the company to the assessor are the actual expenditures made in constructing the facility, as referenced in an agreement with the contractor or as incurred by the owner.

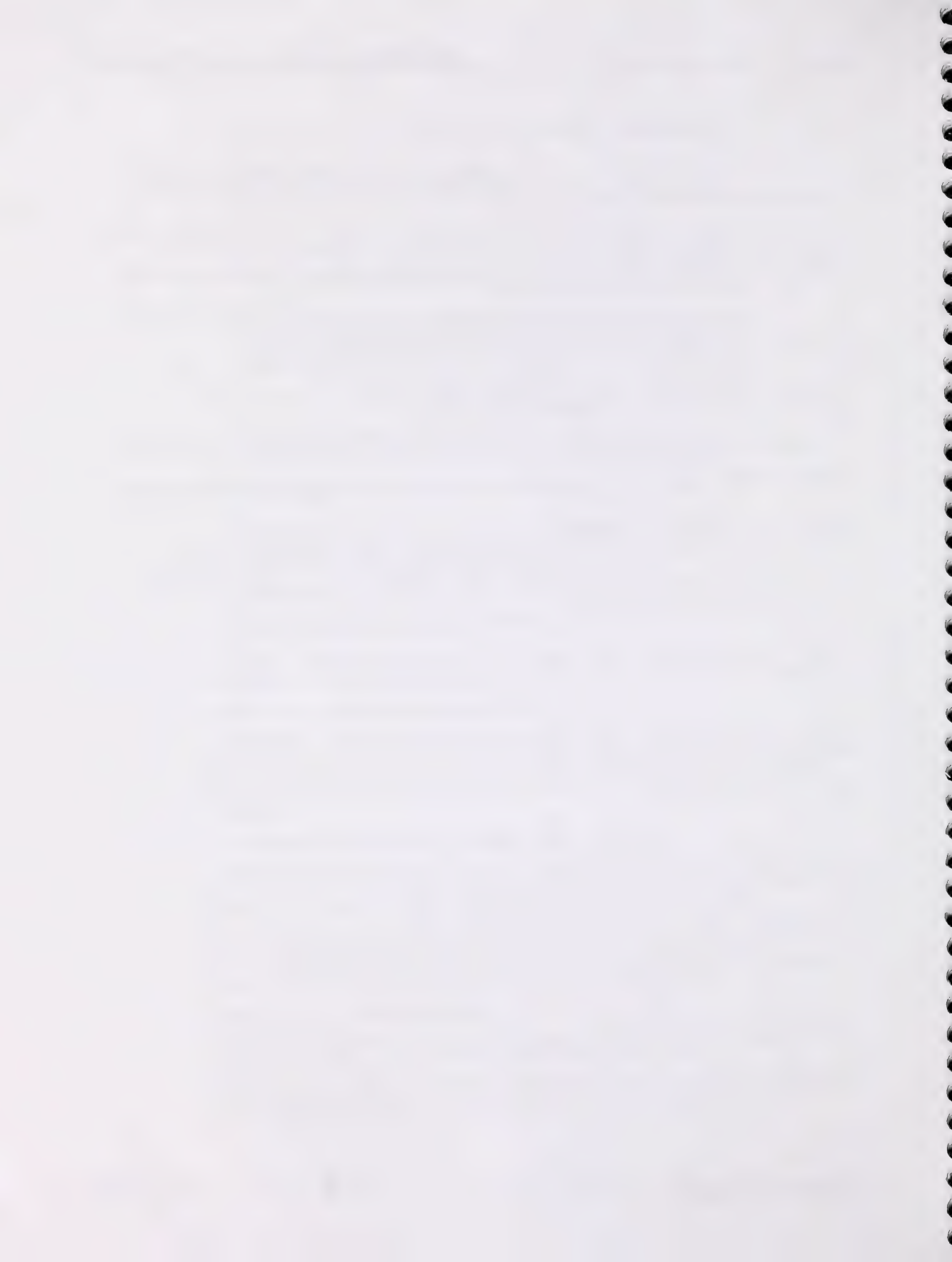
Construction costs include all costs of materials and labour required to construct an industrial facility, including the costs required to install production machinery and equipment.

In addition to construction costs directly attributable to the project, reported costs include indirect costs assigned to the project.

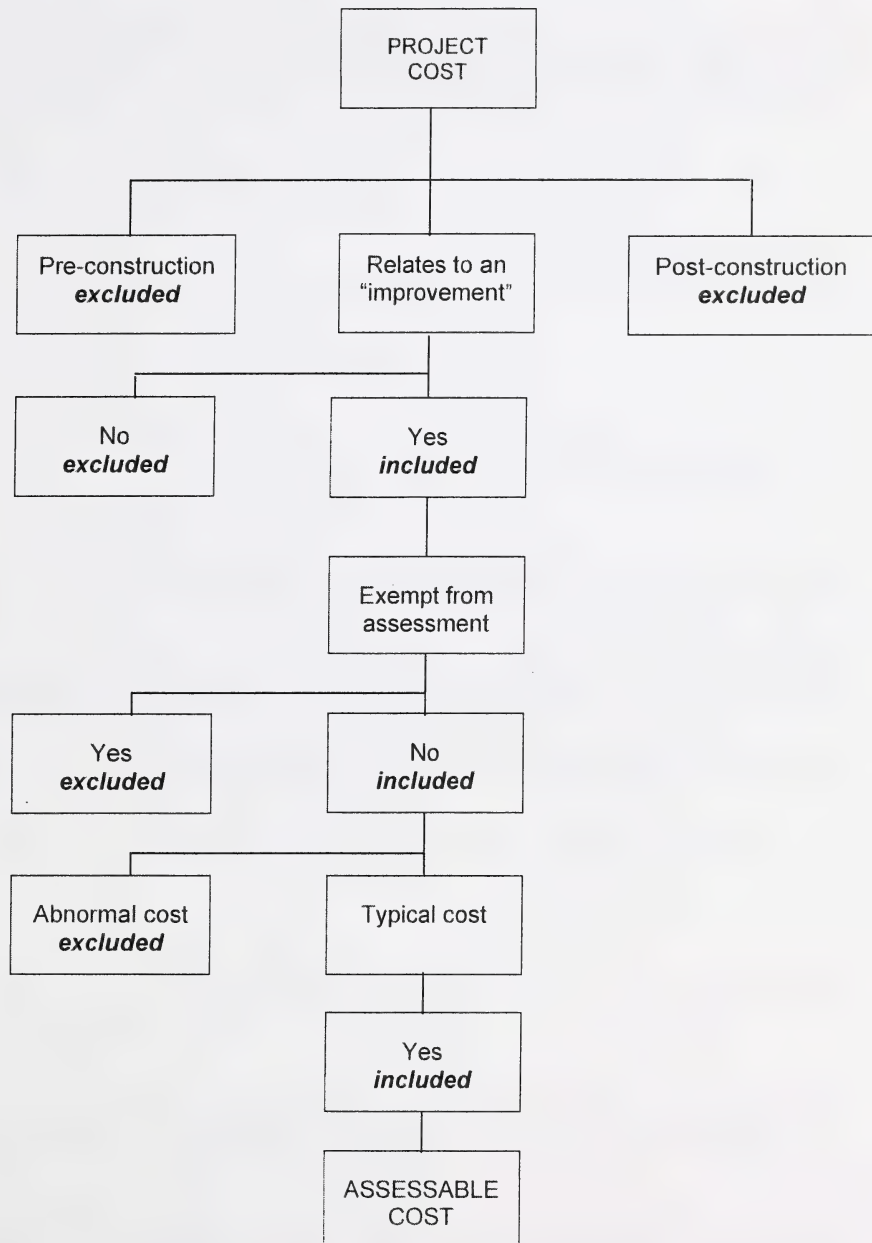
Not all construction costs associated with a project are included in the determination of assessable cost. (See Assessable Costs diagram page 89.)

Project costs may be excluded for one or more of the following reasons:

- it is the cost of a pre-construction activity
- it is the cost of a post-construction activity
- it is associated with a component of the project that is not defined as property in the *Municipal Government Act*
- it is associated with property that is made exempt from assessment in the *Municipal Government Act*; and/or
- it is an abnormal cost if
 - in a balanced market it is a cost that would typically not be incurred, and/or
 - it is a cost that is excluded to maintain consistency among regulated properties.



FROM PROJECT COST TO ASSESSABLE COST



INCLUDED COSTS

DIRECT COSTS VERSUS INDIRECT COSTS

Construction costs are generally allocated between costs considered to be direct costs and those considered to be indirect costs. Direct costs are costs for labour and materials that can be directly related to the construction of a specific facility. These costs include but are not limited to:

- engineering, survey, and design studies
- staff: including labour, supervision, inspection, janitorial, and security
- materials used for construction
- construction equipment including scaffolding, pumps, tools, and consumable supplies
- handling and storage of materials
- equipment maintenance, repairs, and winterization
- temporary facilities
- security, including yard lighting
- building and site clean-up costs for the building and site, removal of rubbish, etc.
- permits: (building, electrical, etc.), and
- cost to obtain a performance bond.

Indirect costs are costs incurred by the contractor that are allocated to the project as overhead. Indirect costs are also incurred by the company that uses in-house resources to construct a facility.

The assessor should review the submission with the company representative to determine whether in-house staff has been involved in any construction activities. When such activities are identified, an allowance for overhead should be included.

The following list will assist in identifying costs that may be included in contractor overhead and need to be reported by the company for projects constructed in-house:

- general contractor and subcontractor profit
- contractor's overhead including administration costs and head office allocation
- consulting fees
- staff recruitment, and
- insurance (fire, liability, property, etc.).

The following examples of construction costs are NOT intended as an all inclusive list when determining assessable cost.

CONSULTING FEES

The costs of using consulting architects, engineers, and other specialists to advise on the project are included. An allowance for the costs of in-house consulting services should be included. (See also: *Feasibility Studies*, page 94.)

WORKING MODELS

The costs of working models to facilitate construction, improve operational efficiency, or train staff during construction are included.

SITE PREPARATION

The costs to clear, level, and finish the site to standards typical for industrial property in the area are included. (See also: *Site Improvements*, page 92, *Retaining Walls*, etc., page 92, and *Abnormal Costs of Construction*, page 95.)

Note: When the land assessment is based on the value of finished industrial land (stripped and graded), the actual site preparation costs are excluded.

The costs to deal with adverse factors, for example topography or soil conditions not ordinarily encountered in construction projects, as well as reclamation costs required to bring the site back to the quality of raw land in the vicinity, are considered abnormal costs and are therefore excluded.

FREIGHT CHARGES

The costs of loading and unloading materials and equipment at the site are included. (See also: *Transportation Costs*, page 96.)

TEMPORARY FACILITIES

The costs of constructing improvements erected as part of construction and removed following construction, for example offices, warehouses, staff quarters, boundary fencing, and security fences are included. The construction costs of temporary utilities and services are also included.

The construction costs of temporary facilities that are assessed separately from the facility are excluded from the facility's construction cost. When one of these temporary facilities is removed, the remaining net cost is added to the construction cost of the facility. For example:

Assessable cost	\$300,000
Cost recovered from sale	<u>\$200,000</u>
Net cost added to the facility construction cost	\$100,000

In the case of temporary facilities that are leased, the net lease costs are included.

Temporary camp facilities will be assessed separately as long as they are located on the site.

TESTING

The costs incurred while testing operating systems and equipment during construction are included. (See also: *Working Models*, page 91, *Feasibility Studies*, page 94, and *Commissioning*, etc., page 94.)

SITE IMPROVEMENTS

The costs of landscaping, parking lots, lighting, internal roads, and sidewalks are included. (See also: *Site Preparation*, page 92, *Working Models*, page 91, *Feasibility Studies*, page 94, and *Commissioning*, etc., page 94.)

RETAINING WALLS, REINFORCED EARTH WALLS, AND EARTH BERMS

The costs of constructing retaining walls, reinforced earth walls, and earth berms are included. (See also: *Site Improvements*, page 92.)

FIRE PROTECTION

The construction costs for the facility's fire protection including housings, hydrants, fire lines, and sprinkler systems are included.

COMMUNICATION SYSTEMS

The construction costs for internal communications systems are included.

COMPUTER COSTS

The computer costs, hardware and software, incurred during construction to monitor and control construction are included.

The computer costs, hardware and software that are an integral part of an operational unit, for example incurred to monitor, operate and/or control processing systems and equipment, are included. (See also: *Excluded Computer Costs*, page 95.)

STANDBY EQUIPMENT

The costs of standby equipment forming part of an operational unit intended to maintain continuous operation of a particular function in the event of peak loading or failure of the operational unit, are included.

Typically, standby equipment is found in operation or phases of an operation when it is not feasible to shut down the operation to replace a faulty piece of equipment. Common examples are power generators, pumps, motors, and compressors. (See also: *Spare Equipment*, page 95.)

CRANES AND CRANEWAYS

The costs of cranes and associated craneways that are used as an integral part of an operational process and/or to service equipment are included and are assessable as machinery and equipment. The supporting foundations for the cranes and craneways are considered machinery and equipment.

The costs of cranes and craneways that are not assessable as machinery and equipment, for example to load the finished product, are included and are assessable as structures.

EXCLUDED COSTS

PRE-CONSTRUCTION AND POST-CONSTRUCTION COSTS

The distinctions between construction costs and project costs representing pre-construction and post-construction activities are somewhat arbitrary. It may be necessary for the assessor to meet with company representatives to determine the status of specific costs and to understand accepted industrial policies and practices.

PRE-CONSTRUCTION ACTIVITIES

FEASIBILITY STUDIES

The costs associated with studies that evaluate the viability of a proposed project are excluded. The costs of feasibility studies must be reported separately from the costs for developing working models to facilitate construction or staff training which are included. (See also: *Consulting Fees*, page 91, and *Working Models*, page 91.)

CANCELLATION CHARGES

The payments made to a contractor for cancellation of a project before any construction is performed are excluded.

POST-CONSTRUCTION ACTIVITIES

COMMISSIONING, PRE-PRODUCTION RUNS, AND START-UP

These activities occur after the physical completion of construction or when contractual standards have been met in order for the facility to be turned over to the company. Costs associated with these activities are excluded. (See also: *Testing*, page 92, and *Design Changes*, etc., page 95.)

Note: *The cost of equipment installed during commissioning, pre-production, and start-up runs are included.*

Commissioning: The analysis and verification of operational processing or manufacturing systems.

Pre-production run: Pre-operational run of the process that allows for adjustments, revisions, etc., to produce the product to specification.

Start-up: A run that produces an on-specification product at design quantities within the warranty provisions.

PROPERTY THAT CANNOT BE ASSESSED

In Alberta, assessments are based on the value of property as defined in the *Municipal Government Act*. The value of other types of property such as personal property, are excluded. The definitions of property, improvement, structure, and machinery and equipment are set out in legislation.

ROYALTIES, LICENSES, AND PATENT FEES

The payments made for the right to use particular processes are excluded.

MOBILE EQUIPMENT

The costs of mobile equipment are excluded. (See also: *Cranes and Craneways*, page 93.)

CONSUMABLE MATERIALS

The costs of chemicals and catalysts consumed as part of an industrial process, and during commissioning, pre-production, and start-up, are excluded.

SPARE EQUIPMENT

The cost of machinery and equipment stored on site, but not designated as standby equipment, is excluded. (See also: *Standby Equipment*, page 93.)

PROPERTY EXEMPT FROM ASSESSMENT

The *Municipal Government Act*, in section 298 (1), specifically excludes certain property from assessment, even though it fits within the statutory definitions in the Act. For example, the Act excludes a portion of a water conveyance in a manufacturing or processing plant (clause (g)), and provides a similar exclusion for sewage conveyance systems (clause (h)).

DESIGN CHANGES, ALTERATIONS, AND MODIFICATIONS

Costs incurred during construction to make alterations that improve the operational efficiency of the original plant design are not assessable. Likewise, the costs of "de-bottlenecking" or modifying an operating process are not included as long as there are no changes to the equipment inventory.

The cost of equipment installed to improve operational efficiency is included.

INTERFERENCE COSTS

Additional costs incurred for reasons of safety while working in close proximity to existing facilities for example, the cost of pilings to ensure the structural integrity of existing buildings, the rerouting of piping, electrical lines, or telecommunications lines, are excluded.

GOODS AND SERVICES TAX (GST)

The GST paid on construction materials and services is excluded. The GST paid by the owner is credited against tax collected by the owner from the sale of plant products and need not be recovered in the price of the product itself.

IMPORT DUTY AND BROKER FEES

The duty and fees levied on an imported component that increase its cost above the cost of a comparable component made in Canada, are excluded.

BONUS OR PENALTY

Payments made to a contractor for completion of a project prior to a stipulated deadline, for example are excluded. Similarly, the amount of a financial penalty imposed on the contractor for failing to meet a condition in the contract may not be deducted.

COMPUTER COSTS

The computer costs, hardware and software, not required to operate the facility but necessary to support the business activities carried on at the facility, for example accounting and personnel are excluded. (See also: *Included Computer Costs*, page 93.)

ABNORMAL COSTS OF CONSTRUCTION

If the actual costs of an industrial facility are greater than typical construction costs, then the excess construction costs of the facility are considered abnormal and are excluded.

Additional costs incurred because of unproductive labour are excluded.

Abnormal costs can result from delays in construction caused by natural disasters or inclement weather. Abnormal costs may also occur when the construction workforce is on site, but a lack of supplies or a work slowdown reduces or stops actual construction.

Specific documentation is required to substantiate claims for abnormal costs.

The determination of what constitutes "typical" or "normal" is difficult; it is subjective and it may vary over time, from one location to another and among industries. In an attempt to reduce uncertainty and produce assessment consistency for regulated properties, a number of assumptions are made when describing normal conditions for the construction of regulated property:

- an adequate labour force is readily available at the worksite
- raw materials and pre-fabricated component parts are readily available
- projects are financed from operations or from shareholder equity and companies make no provision for interest during construction, and
- premium payments are not made for overtime worked.

TRAVEL COSTS

The costs of paying staff for time spent travelling to and from the worksite are excluded. The costs to supply transportation for the workforce to and from the site are excluded.

TRANSPORTATION COSTS

The costs of transporting raw material and components from the Edmonton area to the work site are excluded. However, if the actual transportation costs from the point of origin to the plant site are equal to or less than the cost would be to the Edmonton area, the entire transportation costs are included. (See also: *Freight Charges*, page 92.)

INTEREST DURING CONSTRUCTION

The cost of interest on money to finance the construction of a project is excluded.

OVERTIME

The premium portion of wages and fringe benefits paid for overtime for work performed is excluded. For example, where time and a half is paid, the time portion is included and the half portion is excluded.

PROPERTY TAXES

The property and business taxes paid on the facility are excluded.

GLOSSARY

Term	Definition
Company	The assessed person as described in the <i>Municipal Government Act</i> , SA 1994 c M-26.1, section 304.
Company representative	A person authorized by the company, in writing, to provide information that will be used for the purposes of preparing an assessment.
Contractor	The person or firm designated by the contract as responsible for the overall construction of the facility.
Cost	Generally used in appraisal to mean the expenditures, direct and indirect [overhead], of constructing an improvement. International Association of Assessing Officers (IAAO), Glossary for Property Appraisal and Assessment, page 34.
Edmonton area	The City of Edmonton and the surrounding area within 50 kilometres of the city limits.
Excluded cost	A cost that is excluded from the determination of assessable cost.
Improvement	As defined in the <i>Municipal Government Act</i> , SA 1994 c M-26.1, section 284(1)(j).
Included cost	A cost that is included in the determination of assessable cost.
Machinery and equipment	As defined in the <i>Matters Relating to Assessment and Taxation Regulation</i> , Alberta Regulation 220/2004, section 2 (b).
Minister's Guidelines	A document setting out the prescribed procedure for preparation of assessment that is authorized by the <i>Municipal Government Act</i> , SA 1994 c M-26.1, section 289 and section 293 and provided for in the <i>Matters Relating to Assessment and Taxation Regulation</i> , Alberta Regulation 220/2004.
Overhead cost	A cost that is not directly traceable to any given unit of output. Sometimes referred to as "indirect cost". It is impossible to draw a sharp line of demarcation between overhead and direct costs, and any classification of costs into these two groups is necessarily somewhat arbitrary. IAAO Glossary for Property Appraisal and Assessment, (page 35) define.
Property	As defined in the <i>Municipal Government Act</i> , SA 1994 c M-26.1, section 284 (1) (r).
Structure	As defined in the <i>Municipal Government Act</i> , SA 1994 c M-26.1, section 284 (1) (u).

REFERENCE

Municipal Government Act, SA 1994 c M-26.1, section 284 (1) (j), pp 129.

Municipal Government Act, SA 1994 c M-26.1, section 284 (1) (r), pp 133.

Municipal Government Act, SA 1994 c M-26.1, section 284 (1) (u), pp 134.

Municipal Government Act, SA 1994 c M-26.1, section 289, pp 135.

Municipal Government Act, SA 1994 c M-26.1, section 293, pp 137.

Municipal Government Act, SA 1994 c M-26.1, section 294, pp 137.

Municipal Government Act, SA 1994 c M-26.1, section 295 (4), pp 138.

Municipal Government Act, SA 1994 c M-26.1, section 296, pp 138.

Municipal Government Act, SA 1994 c M-26.1, section 298 (1), pp 140.

Municipal Government Act, SA 1994 c M-26.1, section 299-301.1, pp 144.

Municipal Government Act, SA 1994 c M-26.1, section 304, pp 145.

Matters Relating to Assessment and Taxation Regulation, Alberta Regulation 220/2004.

Glossary for Property Appraisal and Assessment, *International Association of Assessing Officers* (IAAO), page 34 & page 35.

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